18 AUG 1927
MADRAS

THE
MADRAS TREASURY CODE

(Issued by authority of the Government of Madras)

7 AUG 1929
MADRAS

FIRST EDITION

MADRAS
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PREFACE.

THE Madras Financial and Account Code and the Madras Treasury Code form part of the scheme of books issued as a result of the constitutional changes introduced by the Reforms. The remaining Codes issued in this connexion are the Madras Book of Financial Powers, the Madras Forest Department and Account Code, the Madras Public Works Department Code, and the Madras Public Works Account Code, the last two having been issued in June 1926.

2. The Madras Financial and Account Code contains rules which have to be observed in common by officers of all departments, including the Public Works and Forest Departments, in regard to financial and account matters in the case of *provincial subjects*, and the procedure to be followed generally in dealing with treasuries. In these matters this Code supersedes the Civil Account Code, Volume I, and the supplementary rules and orders contained in the Madras Treasury Manual which have hitherto been in force. In the case of special departments like the Public Works and Forest this Code should be supplemented by the special rules contained in the Madras Public Works Department Code, the Madras Public Works Account Code and the Madras Forest Department and Account Code.

NOTE.—In regard to Central subjects including Central (Agency) subjects, i.e., subjects in the administration of which the agency of the Governor in Council is employed by the Governor General in Council, the Government of India Codes, e.g., the Civil Account Code, will continue to apply. This has been made clear enough in the Madras Financial and Account Code. For convenience, however, attention has been invited wherever possible to special or supplementary rules and orders applicable to Madras in regard to Central (Agency) subjects, e.g., delegations regarding contingent expenditure, etc.

3. The Madras Financial and Account Code should be supplemented by the rules in the Madras Treasury Code as regards the procedure to be followed in treasuries. The Madras Treasury Code deals with the general organization of treasuries and the procedure to be followed in treasuries generally, in

receiving moneys into and in the payment, transfer and disbursement of moneys from, and the custody of moneys in the treasury and contains the relevant rules which are special to treasuries. It contains also all the relevant account rules. It replaces the Civil Account Code, Volume II, and the relevant supplementary rules and orders embodied in the Madras Treasury and Sub-Treasury Manuals, except in regard to certain subjects, e.g., Central Departments (chapters 22, 24, 25 and 27—29, Civil Account Code), Bills and Remittances (chapter 20, Civil Account Code), etc., for which the Civil Account Code, Volume II, will continue to be the authorized Code. Even in these cases, the extent to which the Civil Account Code will continue to apply has been made clear in the new Code. The Madras Treasury Code supersedes also the rules contained in articles 7—15 and 22 of the Resource Manual in regard to the custody of moneys in a treasury and articles 16—20 *ibid.* regarding the verification of cash balances as these subjects are to be governed since the Reforms by the special rules and orders under Treasury Orders 10 (*a*) and 5, respectively.

NOTE.—*Government Securities, Currency and Resource.*—In regard to the procedure to be followed in dealing with Government Securities, the Government Securities Manual issued under the authority of the Government of India should continue to be followed. Similarly in regard to Currency and Resource which are Central subjects, the Resource Manual, excepting the articles specified above, and the orders issued from time to time by the Government of India and the Controller and the Deputy Controller of the Currency will continue to apply.

4. The issue of the new Codes has been necessitated by the fact that several of the old financial rules and delegations became out of date or obsolete after the Reforms. Further, since the Government of India Act, the Devolution Rules and the Treasury Orders came into force, all the old financial codes, e.g., the Civil Account Code, the Public Works Department Code, etc., became obsolete and had to be replaced or re-issued by competent authorities. Under the new order, the statutory position is as follows :—

(i) The financial rules pertaining to Provincial subjects are to be made by the Local Government with the concurrence of the Finance Department—see Devolution Rule 37 (*e*).

No. 5.

Page v of the Preface, paragraph 4 (ii).—*Insert* the following as a note under this paragraph :—

NOTE.—These Treasury Orders, seeing that they are issued ultimately under section 45 A of the Government of India Act, have statutory authority in their application to provincial transactions only. In their application to central transactions, they should be regarded as executive orders by the Governor-General in Council which can be modified by that authority without the previous sanction of the Secretary of State in Council.

(G.O. No. 707, Finance, dated 6th October 1927.)

[I, 10-10-27]

(ii) The procedure to be followed in the payment of moneys into, and in the withdrawal, transfer and disbursement of moneys from, the public account, and for the custody of moneys standing in the public account, is to be regulated by the Treasury Orders issued under Devolution Rule 16. The Treasury Orders confer powers on the Governor General in Council, Governor in Council and Auditor General, singly or conjointly as may have been prescribed to regulate the details.

(iii) The financial rules relating to Central subjects are to be made by the Governor General in Council and Devolution Rule 46 confers powers on him to use the agency of the Governor in Council in the administration of Central subjects and to regulate the conditions thereof.

(iv) The Auditor General's rules made under section 96-D (1) of the Government of India Act regulate the duties and powers of the Auditor General in regard to audit and accounts in general, and in particular confer powers on him to determine the form in which officers rendering accounts to the Indian Audit Department shall render such accounts and maintain the initial accounts—see Auditor General's rule 22.

As it was, however, obvious that the revision of the several Codes to fit in with the new statutory position explained above was a very complicated matter and would take time, the several authorities, viz., the Governor General in Council, the Governor in Council and the Auditor General declared,* pending the issue of new Codes, that the existing rules in the Civil Account Code, the Public Works Department Code, the Forest Account Code, etc., should be held to be the rules made under the statutory provisions mentioned above except in so far as they may be in

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* Government of India, Finance Department, letter No. 98 A., dated 29th January 1921, recorded in G.O. No. 255, Finance, dated 18th March 1921, Government of India, Finance Department, Order No. 261 A.A., dated 1st April 1921, recorded in G.O. No. 466, Finance, dated 28th April 1921, Government of India, Finance Endorsement, No. 201 A., dated 9th March 1921, recorded in G.O. No. 293, dated 25th March 1921, Government of India Order No. 242 A., dated 20th April 1922, recorded in G.O. No. 412, Finance, dated 3rd June 1922, and paragraph 2 of the Introductory Notes to the Civil Account Code, Volume I, Eighth Edition, reprint.

conflict with any of the provisions of the statutory rules and orders.

The new Codes described in paragraph 1 above have, therefore, for their main basis the Civil Account Code, 8th Edition, the Resource Manual, Chapter II (in regard to custody of money in treasuries and the verification and certification of cash balances), the Public Works Department Code, X Edition (Government of India), and the Madras Forest Code as supplemented or modified by other relevant orders, e.g., those compiled by the Accountant General in the Madras Treasury Manual, the Sub-Treasury Manual, etc., in so far as they are still in force. It will be observed that the Madras Financial and Account Code and the Madras Treasury Code have been designed as explained in paragraphs 2 and 3 to bring together in logical sequence—

(i) the financial rules of the Local Government in regard to Provincial subjects,

(ii) the procedure prescribed by the competent authorities under the Treasury Orders in regard to payment of moneys into, in the withdrawal, transfer and disbursement of moneys from, the public account and for the custody of moneys standing in the public account, and

(iii) the procedure in regard to submission of accounts and their form prescribed by the Auditor General.

The chief reason for following this plan is that it is important from the point of view of departmental officers, that the rules bearing on the same subject, whether administrative, financial or accounts, should be arranged in a logical sequence, the question of the authorities issuing them not being relevant.

NOTE.—Separate explanatory memoranda are being issued to explain the statutory nature of each rule, its relation to the Codes now replaced, and the authority by whom or with whose approval it may be modified in future.

5. The financial powers of the Local Government in regard to expenditure on Provincial and Central (Agency) subjects have been compiled together in the Madras Book of Financial Powers. The financial powers of authorities subordinate to the Local Government in regard to expenditure have been defined in the Madras Financial and Account Code (to be supplemented by the Madras

Public Works Department and Public Works Account codes and the Madras Forest Department and Account Code in the case of those departments).

NOTE.—Isolated delegations to individual officers are not required in a code and have not been embodied.

6. In bringing out these Codes the simplification and clarification of the financial rules and delegations and their systematization have been prominently kept in view, particularly in regard to expenditure such as contingencies. Hundreds of rules and orders have been examined and simplified wherever possible so as to curtail wasteful correspondence on trivial matters, without impairing efficiency. The main financial principles and procedure to be observed in regard to works assigned to civil departments, and the acquisition of stores and the accounts to be maintained generally in regard to them, have been clarified in chapters VIII and VII respectively, of the Madras Financial and Account Code.

7. *Forms.*—The more common and frequently used forms which have been referred to in the Codes have been appended to the Codes. In other cases references have been given to the Treasury and Account and Common Forms series, lists of which are contained in Appendix XII of the Stationery Manual.

8. Heads of departments should at once take steps necessary to bring the existing departmental manuals and codes, e.g., Jail Manual, Civil Medical Code, Board's Standing Orders, Excise Manual, etc., to accord with the Madras Financial and Account Code now issued. Although these manuals are intended to embody only the special rules and orders concerning the particular departments, in many cases they reproduce also some of the rules common to all departments contained in the Civil Account Code, etc. It is, therefore, important that the departmental manuals should be revised so as to accord with the new codes, avoiding, as far as possible, a repetition of the rules contained in the main codes (references should suffice), and confining the scope of the departmental manuals and codes to matter which is special or peculiar to the department concerned.

9. Officers who notice any errors or omissions in the new Codes are requested to bring them to the notice of the head of their department, who will submit suitable proposals to Government in case there is any real error or omission requiring amendment. Such proposals should be forwarded to Government through the Accountant General, who is requested to forward them with his comments.

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CHAPTER I.—LOCATION OF PUBLIC FUNDS AND THE GENERAL ORGANIZATION OF TREASURIES.

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SECTION A.—DEFINITIONS.

1. In this Code—

(a) "The Bank" means the Imperial Bank of India or any branch of the Imperial Bank of India. Treasury Order 2.

(b) "Collector" means the chief officer in charge of the revenue administration of a district.

(c) "Principal Auditor" is used in the sense in which it is defined in the rules made under section 96-D of the Government of India Act.

Note.—The Accountant General, Madras, is the Principal Auditor for this Presidency.

(d) "Treasury" includes a sub-treasury.

(e) "Treasury Officer" means the officer in immediate executive charge of a treasury.

(f) "Treasury Orders"—See Appendix 1.

SECTION B.—LOCATION OF MONEYS STANDING IN THE PUBLIC ACCOUNT.

2. Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the terms of the agreement of the Secretary of State in Council with the Bank. Treasury Order 3.

Note.—The agreement with the Imperial Bank of India is printed as Appendix 2. A list of branches of the Imperial Bank in this Presidency is printed as Appendix 3.

SECTION C.—GENERAL ORGANIZATION OF TREASURIES (AND SUB-TREASURIES).

General.

Treasury Order 4.

3. Unless in any case the Governor in Council, with the concurrence of the Auditor General, otherwise direct, there shall be in every district a treasury under the charge of a treasury officer. If moneys standing in the public account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments: that of the accounts, under the charge of an accountant, and that of the cash, under the charge of a treasurer.

3-A. The Accountant's and Treasurer's departments should, if possible, be in different rooms. No person unconnected with the treasury should, on any pretence, be allowed admission either into the Accountant's or Treasurer's room beyond the bar or counter.

4. (*a*) There is a sub-treasury at the headquarters of every Tahsildar and certain Deputy Tahsildars. At stations where there is a branch of the Imperial Bank, the Tahsildar or Deputy Tahsildar conducts Government transactions through the Bank.

(*b*) In addition to treasuries and sub-treasuries there are collecting depots at the headquarters of certain other Deputy Tahsildars. No payments are allowed to be made at these and the transactions of these depots are not included in the Government accounts, except to the extent to which they appear in the accounts of sub-treasuries when remittances are received.

A list of district and sub-treasuries and collecting depots will be found in Appendix 4.

Treasury Order 5 (*a*).

5. The treasury shall be in the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control. He shall be responsible for the proper observance of these orders and for the punctual submission of all returns required from the treasury by the Governor General in Council.

Responsibility of Collectors and Treasury Officers (including Sub-Treasury Officers).

6. The Collector is personally responsible to Government for the due accounting of all moneys received and disbursed and for the safe custody of cash, notes, securities and other Government property, and the appointment of a Treasury Officer in no way

No. 39.

(a) *Page* 3, *Article* 6-*A*, *line* 2.—*Insert* the words "Stamps nd opium" after the word "cash."

(b) *Clause* (i), *line* 1.—*Insert* the words "Stamps, opium" *tween* the words "cash", and "and."

(c) *Clause* (i), *line* 7.—*Insert* "etc." after the word stamps."

(G.O. No. 66, Finance, dated 23rd Jan 1929.)

[Correction slip No. 39, dated 16th Aug. 1929]

relieves him of his responsibility. As regards the appointment of officers to independent charge of a treasury and the training necessary therefor, see Appendix 7.

When an irregularity of any kind is brought to the notice of the Collector by the Accountant General, the Collector should, on no account, be content to pass on the explanation of a subordinate, but should, in every case, make a report on his own knowledge and after personal investigation. Reports prepared otherwise are likely to lull suspicion and to lead to more serious irregularities.

As regards the communications addressed by the Accountant General to the Treasury Officer, the Collector is generally responsible for seeing that the Treasury Officer pays immediate attention to them and implicitly obeys the instructions issued by the Accountant General.

6-A. The Collector is bound to satisfy himself by periodical examination, at least once in every six months in the case of cash, once a quarter in the case of deposits, and once a year in the case of securities and bill forms :—

(i) That the actual stock of cash, and securities is kept under the joint lock and key of the Treasury Officer and the Treasurer and corresponds with the book balances, and that the Treasurer does not hold a sum larger than is necessary for the convenient transaction of Government business, and that this sum, together with the value of stamps, in his sole custody is not larger than the security given by him, see article 42;

(ii) that the deposit registers are kept in accordance with the rules prescribed in Chapter X of this Code and Chapter XII of the Madras Financial and Account Code;

(iii) that the stock of bills and similar forms which are intended for use in monetary transactions is carefully kept under lock and key by the Treasury Officer.

6-B. Notice should be posted up conspicuously in the office, of the hour at which the treasury closes for receipt and payment of money, which should be at least an hour before the end of the day's work, in order to give time for closing and agreeing the accounts.

Note.—If any local law requires that the treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

6-C. Treasury Officers should themselves see that the notices which they are required to exhibit, under Standing Orders or other instructions received from time to time, such as those regarding the encashment of currency notes, the supply of small silver coin, nickel and copper, are exhibited conspicuously in places which the public enters freely and that no favouritism is shown in the conveniences which the treasury can offer.

6-D. No important notice to the public should be exhibited in any treasury until its form has been approved of by the Accountant General. This rule does not, of course, refer to any important notice issued by the Revenue or other department with which the Account department is not concerned. The important point to be borne in mind is that anything which may in any way connect the Government with the public regarding financial matters should not be exhibited to the public without the approval of the Accountant General.

7. The sub-treasury is in the general charge of the Tahsildar or Deputy Tahsildar, as the case may be, and the appointment of an executive subordinate in the person of the Head Accountant does not relieve the Tahsildar in any way of the responsibility for the proper and efficient working of the sub-treasury. The Tahsildar or Deputy Tahsildar is personally responsible to the Collector for the due accounting of all moneys received and for the safe custody of cash, notes, stamps, securities and other Government property.

When the Tahsildar or Deputy Tahsildar is not on tour, he is the "Sub-Treasury Officer." When the Tahsildar is on tour, the Taluk Head Accountant is the Sub-Treasury Officer.

Note.—The expression "Taluk Head Accountant" includes the Taluk Sarishtadar, Accountant or Sub-Treasurer as the case may be, in treasuries in which there is such an officer and not a Taluk Head Accountant.

7-A. The duty of looking after Deputy Tahsildars' sub-treasuries at stations where there are Sub-Registrars, has been entrusted to the latter during the absence of the Deputy Tahsildars on tour. A list of such stations is given in Appendix 6.

Sub-Registrars should not leave their stations on leave of any kind or on duty while in charge of the sub-treasury without giving intimation to the Deputy Tahsildar. On receiving intimation, the Deputy Tahsildar should at once return from tour and take charge of the sub-treasury. In very urgent cases where it

is necessary for the Sub-Registrar to leave the station before the Deputy Tahsildar can return, the sub-treasury should be closed.

At stations where there are no Sub-Registrars who can look after the sub-treasuries during the absence of the Deputy Tahsildars on tour, the arrangements prescribed in each individual case by general or special orders of Government should be followed.

Division of Duties between the Tahsildar and his Head Accountant.

8. While the Tahsildar is at headquarters he should sign all accounts, returns and fair copies, and approve all sub-treasury correspondence, though the signing of pay orders on vouchers, acknowledgments on chalans, postings in accounts, etc., may be left to the Head Accountant. Replies to important communications should be approved by the Tahsildar even though he is in camp.

8-A. Every chalan presented will at once be handed to the Head Accountant and he should make an entry of it in his number book and should give it a serial number, and watch its due entry into the accounts. He should examine every evening the balance in his sub-treasury under single lock and sign the shroff's cash balance register [Form 13] and the shroff's balance sheet [Form 4] with a certificate on the latter that the balance has been found correct. He should also compare the balance in the day-book [Form 14] with the balance in the shroff's balance sheet and sign the day-book. During his absence, the next senior officer, i.e., the head gumasta, should discharge all his duties, including the examination of the sub-treasury. The day-book should be countersigned by the Tahsildar whenever he is present at headquarters.

As the Taluk Head Accountant is the custodian of one of the keys of the double lock chest (see articles 50 and 51), he should verify its contents whenever there is a transfer of charge.

Inspection of Treasuries and Sub-treasuries.

(*a*) By Collectors.

9. Each Collector should inspect his treasury once a year and submit a report to the Board of Revenue as to whether the rules relating to the custody of treasure are closely followed, whether the registers are in good order and kept up to date and generally as to the working of the treasury. He should also arrange for the inspection of sub-treasuries by his gazetted assistants at least

once a year besides examining them himself, as far as possible, on his tours. In addition he will occasionally depute his Treasury Deputy Collector for the technical examination of sub-treasuries without notice. The detailed rules for these inspections are given in Appendix 5.

Note.—Collectors and other inspecting officers should see during the inspection of treasuries and sub-treasuries that stamps are not unnecessarily stocked in them especially those of denominations for which there is either no demand or only occasional demand. The inspecting officers should at the time of their inspection pass orders regarding the disposal of all surplus stock of stamps.

(*b*) By officers of the Indian Audit Department.

10. Each district treasury will be inspected by a gazetted officer of the Indian Audit Department.

11. A brief report of each inspection will be drawn up and sent to the Collector. The report will be in two parts—one relating to matters governed by rules administered by the Controller of the Currency and the other dealing with other points. The Collector will pass such orders as he considers necessary on the report. He will send a copy of the orders on the first part to the Deputy Controller of the Currency and of the orders on the second part to the Accountant General concerned. The Accountant General or the Deputy Controller of the Currency may refer to the Board of Revenue any matter brought to notice in the report which he considers should receive attention by the Board or in respect of which he considers that the action taken by the Collector is inadequate. Points which cannot even then be settled and all important irregularities will be reported to the local Government. The general results of the inspections and the final orders passed thereon, so far as the second part of the report is concerned, will be summarized by the Accountant General for submission to the local Government, if the local Government so desires. This summary may be included in the Accountant General's annual review on the working of treasuries if such a review is under local arrangements submitted to the local Government. A similar summary of the results of inspections in regard to the first part of the reports will be submitted to the local Government annually by the Deputy Controller of the Currency, if the local Government requires it.

The local Government may issue orders—

(*a*) requiring the submission of a copy of the report, or of important extracts thereof, to the Board of Revenue at the same time as the report is sent to the Collector;

(*b*) requiring the reply of the Collector to be sent to the Account office through the Board of Revenue;

(*c*) requiring the submission through the Board of Revenue of any communication from the Account office to the local Government regarding these inspections.

Note.—The system of inspection of treasuries by officers of the Indian Audit Department is not intended to relieve the Collectors of their responsibility in the matter of management and inspection.

Verification of cash balance and submission of monthly accounts.

12. The duty of verifying and certifying the monthly cash balance, if any, in the treasury, and of submitting monthly accounts in such form or forms and after such verification as the Auditor General may prescribe, shall be undertaken by the Collector or by such other officer as the Governor in Council may specify. It must be performed by the Collector in person at least once in every period of six months. Treasury Order 5 (*b*).

13. On the first working day of each month a cash balance report in Form 1 [T. & A. Form No. 103] should be forwarded by the Treasury Officer to the Deputy Controller of the Currency. In districts where there is a branch of the Imperial Bank of India, the report will show only the details of balances at places where there is no branch of the Bank, but a separate memorandum will be attached showing the value of small coin of each denomination and of uncurrent coin of each class held by the branch, the necessary information being obtained from the Agent on the last day of each month. The Collector is responsible for seeing that the cash balance report is submitted punctually. Delay in its submission is a serious treasury irregularity.

Note 1.—On the first of each month, each Treasury Officer should telegraph to the Deputy Controller of the Currency (1) the total treasury balance in the district on the last day of the preceding month without any details as to denomination of notes or kind of coin and (2) the net amount credited or debited under the head "Imperial Bank Deposits" in the district treasury account for the preceding month. 'Month' in this note denotes the account month and not the calendar month, in the case of transactions relating to sub-treasuries.

Note 2.—The cash balance report due for March may be despatched on the fourth working day of April.

14. The total balance should be stated in words and its distribution between the headquarters and sub-treasuries should be exhibited so as to show the amounts held in each in notes, in whole rupees, in small silver, in nickel and in bronze and copper. The

amount of notes of each denomination should be shown separately. The portion of the headquarters balance under double locks, and under the treasurer's single lock, respectively, should also be noted.

Note.—The figures entered in the report should be punctuated and should exhibit units under units, tens under tens, and so on, as their misplacement causes great inconvenience when the summations are being checked.

15. The report provides also for memoranda detailing—

(*a*) the remittances to other districts despatched in the past month with any of previous months for which the first acknowledgments have not been received, the date of despatch being given in each case;

(*b*) the remittances received from other districts in the past month with dates of despatch and receipt, and the despatch of the first and of the final acknowledgments.

Note.—The memoranda on the reverse of the report should show only remittances which have been debited or credited in the treasury account of the month to which the report relates. Currency remittances, i.e., remittances from the currency chest to the Currency Office, Madras, or vice versa, or between any two currency chests, which do not affect the treasury account, and all remittances not brought to account in the month to which the report relates, should find no place on this page. Also when any amount from the treasury in one kind of money is exchanged for its equivalent from the chest in another kind of money or vice versa, the transactions should not be shown in the treasury account; but it should be borne in mind that the putting into the chest of one kind of money and the taking out of another kind should take place on one and the same day. These transactions will in consequence not appear on the reverse of the report.

16. (1) The Collector when at headquarters must always verify the district treasury balance in person and sign the accounts to be rendered to the Deputy Controller of the Currency and the Accountant General; when he is absent on tour on the first of the month the duties may be entrusted to the senior gazetted subordinate of the district staff present at headquarters, not being the officer in charge of the treasury. The Collector should, however, himself perform the duty in person at least once in every six months. See article 12 above. The fact of this absence must be distinctly noted in the returns and accounts.

(2) If neither the Collector nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at headquarters when the accounts are ready for signature, the cash balance may be verified and the accounts signed by the Treasury Officer; but the absence of all other officers as above must be certified on the face of the accounts; and the cash balance should be verified by another officer and reported to the Deputy Controller of the Currency and Accountant General as soon as any such other officer returns to headquarters.

(3) When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Deputy Controller of the Currency in the usual form of cash balance report.

Note.—At treasuries where there is a branch of the Imperial Bank of India there is no treasury balance and the certificate is modified as shown in Form 1 [T. & A. Form No. 103]. The above rules regarding the signing of cash balance reports and accounts apply also to these treasuries.

17. The following is a sufficient and ordinary method for a Treasury Officer or Collector verifying a cash balance :—

(*a*) *Gold coin*.—The coins should be put up in bags of £100 each, the fractional part of £100 being kept in a separate bag. First take any bag at random, count 25 sovereigns and place them in one pan of a scale and balance it against a like quantity counted and placed in the other pan. Transfer the contents of the second pan to the first and balance the whole against a like quantity of sovereigns, which being transferred to the first pan will raise its contents to £100, verify the contents of the other bags against this standard weight. The contents of every bag containing a fraction of £100 as well as those of any bag found to weigh less than the standard weight should be verified by actual counting.

(*b*) *Silver coin*.—(i) The coin is in bags each containing a certain fixed amount. First take any bag at random, have Rs. 50 or Rs. 100 counted in detail and used as a weight in a small scale against which other similar sums are weighed, until the whole contents of the bag are exhausted. Care should be taken that the requisite number of parcels of Rs. 100 or Rs. 50 is made up. The whole amount thus tested should then be taken as a verified weight of Rs. 1,000 or of Rs. 2,000, as the case may be, and be placed in one pan of a large pair of scales.

(ii) The whole number of bags should now be counted, and one in every twenty taken at random, opened and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000. If their weight is less, they should be tested by weighment in sums of Rs. 100 as in paragraph (i) ; and, if after such examination they are found correct, they should be substituted for those taken before as the verified weight.

(iii) Broken amounts may be verified by weighment in smaller quantities of Rs. 50 or Rs. 100 or Rs. 200.

(iv) With proper arrangements, about 10 lakhs of coin can be tested in one hour in the above manner.

(*c*) *Copper, bronze and nickel coins.*—There is no rule. The Collector may adopt any method of verification which he thinks satisfactory, but he must remember that he is personally responsible for the correctness of the balance stated by him. He should occasionally count the bags and examine their contents, but it is not essential to do so each month.

(*d*) *Notes.*—All notes of Rs. 100 and over should be counted with the officer's own hand. For smaller notes the following plan is sufficient :—

(i) The notes being in bundles of a certain marked number, a few at the top may be folded back and the rest counted by clerks or assistants. The officer should then see, in the case of each bundle, whether the addition of the notes folded back to the number already counted and marked makes up the whole alleged number of the bundle.

(ii) In the case of notes of the Rs. 2-8-0 and Re. 1 denominations, the officer should count all the bundles, examine each bundle to see that it contains only notes and then verify in detail 5 per cent of them taken at random in the manner prescribed above.

(iii) The clerks or assistants should not be persons who are responsible for the correctness of the bundle, and the officer should satisfy himself that the notes in the bundle are all of the alleged value, i.e., for example, that a ten-rupee note is not counted as one of a fifty-rupee bundle.

These rules should be printed and pasted on to a board and hung up in the strong-room in a conspicuous place.

18. *Sub-treasuries.*—The Tahsildar should arrange to be at headquarters during the last days of the month and see to the correct preparation and prompt despatch of the monthly accounts. He should sign the monthly cash balance report [Form 2] and the sub-treasury account or taluk account current, as it is otherwise called, and its enclosures and accompaniments.

The Tahsildar should examine the balance in the sub-treasury not less than twice a month. If he remains at headquarters for a period of seven days or more at a time, he should examine the balance in the sub-treasury once every seven days during such period. He should also verify the stock of stamps as well as the

cash balance in the sub-treasury whenever he leaves and arrives at headquarters, and submit a report to the Collector. If, however, he proceeds only on a short journey of a few hours, he may, without examining the sub-treasury balance, entrust the keys of the strong-room alone to the Stationary Sub-Magistrate or other officer referred to in article 53 of this Code. If, on his return to headquarters from such tour, he proceeds at once on a second tour, he need not, unless he thinks fit, take charge of the sub-treasury keys from the said officer. In extraordinary cases of urgency also, he may leave his headquarters without carrying out an examination of the sub-treasury, but the fact should be reported to the Collector without delay.

Note 1.—The procedure in verifying the cash balance in the sub-treasury shall be the same as at the district treasury—see article 17—except that in the case of notes all notes shall be counted by the Sub-Treasury Officer by his own hands. In the case of sub-treasuries served by Branch Banks, there should be no cash balance at the close of each month and the balance on that day should be remitted into the Imperial Bank on the same day without fail.

Note 2.—Every verification of the whole balance under double locks should be certified to in the shroff's daily balance sheet [Form 4] and the verification of the contents of each chest should also be noted in the memorandum kept in the chest under article 58 of this Code.

If the Tahsildar is obliged to be absent from headquarters on the last day of any month, a special report should be made to the district treasury explaining the circumstances which rendered his return impossible. The cash balance on the closing day of the sub-treasury accounts should, in that case, be certified by the Stationary Sub-Magistrate or other officer entrusted with the keys and the cash balance report, the account current, etc., signed by him. If the keys are entrusted to the taluk gumasta, the Taluk Head Accountant will do this. The Tahsildar should verify and report the balance as soon as he returns to headquarters. In no case should a Tahsildar allow more than two consecutive months to pass without his verifying the balance at the end of the month and signing the account current and enclosures.

18-A. A similar procedure should be followed in sub-treasuries in the charge of Deputy Tahsildars. But a Deputy Tahsildar should invariably arrange to be at headquarters on the last day of the month and sign the monthly accounts and returns sent to the district treasury. In urgent cases when the Deputy Tahsildar's absence is unavoidable, the Collector may make special arrangements.

Transfer of Collectors.

Treasury Order 5 (c).

19. A change of incumbent of the office of Collector shall at once be reported to the principal auditor concerned by the incoming Collector, who shall certify to the principal auditor the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form, and after such verification as the Auditor General may prescribe.

Note.—The cash balance report should be in the form prescribed in article 13 above.

Treasuries in charge of officers of the Indian Audit Department.

Treasury Order 6.

20. In any treasury in which a Government servant of the Indian Audit Department has been appointed, as such, to be Treasury Officer, the duties of the Collector in relation to the custody of moneys in the treasury shall be such as the Governor in Council, with the concurrence of the Governor General in Council, may specify.

Note.—There is no such treasury in this Presidency

CHAPTER II.—PAYMENT OF MONEYS INTO THE PUBLIC ACCOUNT.

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SECTION A.—GENERAL.

21. The detailed rules to be observed by all officers in regard to the payment of moneys into the public account laid down under Treasury Orders Nos. 7 to 9* are contained in articles 19 *et seq.*, Madras Financial and Account Code. Besides these, the special rules laid down for the guidance of Treasury Officers under Treasury Order No. 9 together with the relevant rules made by the Auditor General under the Auditor General's Rules are contained in this chapter.

* " 7. Except as provided in order 8, all moneys received by Government servants in their official capacity, other than moneys withdrawn from the public account under the provisions of section VIII below, shall without undue delay, be paid in full into a treasury or into the Bank and shall be included in the general balances of Government. Departmental receipts shall not be appropriated to meet departmental expenditure except with the sanction of the Governor General in Council.

8. In certain exceptional cases, Government servants may be permitted to open a separate account with a bank and to pay into it moneys received by them in their official capacity. The conditions on which such permission may be given are detailed in Appendix A [to the Treasury Orders, *vide* Appendix 1].

9. (*a*) The procedure to be adopted by Government servants in paying into treasuries moneys derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor in Council with the concurrence of the Auditor General.

(*b*) The procedure to be adopted by Government servants in paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor General in Council.

(*c*) The procedure to be adopted by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor General in Council."

SECTION B.—PROCEDURE FOR THE RECEIPT OF MONEYS DERIVED FROM SOURCES OF PROVINCIAL REVENUE.

(1) *Receipt of Money.*

22. The chalan with which money is presented for payment into the treasury should be handed first to the Accountant (Treasury clerk) who, if it is in order in all respects, will make a brief entry of it in his number book (Form No. 5) [T. & A. 1. E], give it a serial number and initial and return it. Next the person making the payment will present it with the cash to the Treasurer, who will count and test the money, enter the amount in his own book and sign and return the chalan which will again be taken to the Accountant for entry in his day book and for the preparation of a formal receipt for his own or the Treasury Officer's signature. Only such a receipt will be a proper acquittance. If the chalan is in duplicate, one copy will be made use of for the receipt to be given by the treasury.

Note.—If one chalan contains credits for several heads, a separate number should be given to the amount to be credited to each head.

Similarly every bill, cheque or other voucher which has to be paid by transfer in whole or in part will also be entered in the number book. But as no cash is received, the credit will not appear in the Treasurer's cash book nor will a receipt be granted.

22-A. When credit for money received in cash or by adjustment is to be entered in a subsidiary register (see article 206), the chalan or bill along with the number book and the subsidiary register should be placed before the Treasury Officer. The Treasury Officer should initial the entry in the subsidiary register and tick off the item in the number book. For credits entered in detail in the day book, the chalan or bill with the day book and the number book should be placed in the evening before the Treasury Officer, who should tick off the entries in the day book and the number book corresponding to the chalan or bill. He should thus see that *every* credit entered in the number book has been brought to account.

22-B. In the case of chalans presented at sub-treasuries, the procedure is similar, but the person paying the amount will, after the chalan has been entered in the number book by the Head Accountant, present it with the cash to the shroff. The shroff will count and test the money, enter the amount in his cash book (Form 12) and send the chalans to the day book clerk.

If a subsidiary register is provided, the day book clerk will send the chalans to the clerk in charge of the subsidiary register

who will number them, enter them in the subsidiary register, posting the Head Accountant's number below the serial number, enface the major, minor and detailed head of account to which the money is to be credited and send them with the subsidiary register to the Head Accountant.

If no subsidiary register is provided, the day book clerk will enter the amount in detail with the Head Accountant's number in his day book and will himself number the chalans, enface the major, minor and detailed head of account to which the money is to be credited, and send the chalans, without the day book, to the Head Accountant.

The Head Accountant, after checking the classification and initialling any entry in the subsidiary register, will complete his signature on one copy of the chalan, return it to the party as an acknowledgment for the money received and tick off the item in the number book.

If a chalan has been posted in two or more subsidiary registers, the Head Accountant should tick off each item in the chalan as he initials its entry and he should not complete his signature on the copy of the chalan to be returned as a receipt until all the subsidiary registers have been initialled.

Chalans must be numbered in a separate monthly consecutive series in each subsidiary register, those entered direct in the day book bearing a distinct series of numbers. Chalans for revenue, civil and criminal courts' deposits receipts, however, should be numbered in a separate annual series for each department.

22-C. In the case of village remittances, when the tandal—see note 5 under article 27, Madras Financial and Account Code—has been checked and the remittance list tendered to the shroff, the shroff should take the bags, break the seal in the presence of the village messenger, shroff the coin, and if the amount is correct, credit it into the treasury.

If any uncurrent or counterfeit coins are found or if there is any deficiency, the shroff should at once bring it to the notice of the Head Accountant. The Head Accountant should satisfy himself that the coin is uncurrent or counterfeit or that there is a deficiency and after examining the village official, he should record the fact on the remittance list.

If for any reason it is not possible to receive and shroff all the village remittances before closing the treasury, the procedure laid down in article 230-C should be followed.

No. 16.

Page 16, *Article* 23.—*First line.*—*Delete* the word " two ".

Third line.—*Delete* the word " and " and *add* the words " and the accountant " after the words " the treasurer ".

(G.O. Mis. No. 143, Finance (Codes), dated 1st Mar. 1928.)

[No. 16, dated 12th Mar. 1928]

23. Every receipt will bear two signatures as follows :—

Receipts for sums of Rs. 500 or more will be signed by the Treasury Officer and the Treasurer. Receipts for sums less than Rs. 500 will be signed by the Treasurer and the Accountant. Receipts for sums paid by transfer in account will not, however, be signed by the Treasurer but by the officer designated by the Collector in addition to the Accountant.

Receipts in printed forms signed by the Treasury Officer, no matter what the amount may be, should be issued for payments for service postage stamps made by cheque as laid down in clause II of article 183 of the Madras Financial and Account Code or for cash remitted by the public. No receipts should be granted for payments by adjustment bills.

In sub-treasuries receipts will be signed by shroffs and Head Accountants in all cases, except in the case of receipts issued for payments for service postage stamps, which should always be signed by the Sub-Treasury Officer.

Notices containing the above rule should be hung up in all treasuries and sub-treasuries, one in the Treasurer's room and one near the counter, in order that persons making payments may obtain a receipt signed in accordance with the above rule.

Note 1.—Every receipt should show distinctly the treasury from which it is issued, the date of issue, the designation of the officer granting it and the head of account to which the amount has been credited. The signature should be in full and legible.

Note 2.—Receipts for value of service postage stamps should be sent to the Treasury Officer for signature through office peons and never through outsiders. The receipts signed by the Treasury Officer and the stamps covered by them should always be handed over simultaneously to the party who paid the cost of the stamps into the treasury.

24. Cheques on local banks will be accepted in accordance with the rule in article 16 (*b*), Madras Financial and Account Code. The preliminary acknowledgment for the receipt of the cheques will be in the form below :—

" Received cheque No. for Rupees drawn on Bank

on account of
———————————— "
as per chalan No.

If a cheque is dishonoured by the bank concerned on presentation, the fact will be reported at once to the payer with a demand for payment in cash.

Cheques received at the treasury under article 16 (*b*), Madras Financial and Account Code, should be noted in a register which should *inter alia* provide for the following columns :—

Serial number.
Date of receipt.
From whom received.
Name of the bank, cheque number and date.
Amount.
On what account to be credited.
Date of despatch to the bank.
Date of adjustment.
Treasury Officer's initials.
Remarks.

These cheques should be forwarded on the very day of receipt to the branch bank of the Imperial Bank of India with a request that the amounts of the cheques may be realized and credited to Government account under the head 'Suspense account—Receipts in cash' as soon as possible. The bank will arrange for a daily clearance of such cheques. When the credits appear in the daily sheet, the necessary transfers in the accounts should be made by Treasury Officers by debiting the suspense head and crediting the final head of account to which the amount would have been credited if it had been originally paid in cash instead of by cheque.

The register prescribed above should be reviewed by the Treasury Officer often to see whether the credits have been received and adjusted.

(2) *Issue of Duplicate Receipts.*

25. No duplicate receipts may be granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on a certain account was received from a certain person. To avoid duplicate chalans being misused as duplicate receipts, special care should be taken that the officers mentioned in article 23 sign only one copy in full and merely initial the remaining copy or copies of the chalan.

(3) *Special Rules relating to Forest Receipts.*

26. All sums paid into a treasury by a Forest Officer or on his account should be credited to the Forest Department as 'Forest Remittances.'

Note 1.—Revenue collected at outlying stations may be remitted to treasuries by means of money orders. In such cases no duplicate chalan is tendered at the treasury, but the money received from the Post Office is credited without any

chalan. The acknowledgment with the coupon of the money order is forwarded by the treasury to the District Forest Officer and also an advice of all the remittances received by money order on each day on which such transactions may occur.

Note 2.—Earnest-money deposits tendered by contractors or purchasers of forest produce are credited to Revenue Deposits and not to Forest Remittances—see article 341 (1), Madras Financial and Account Code.

When deposits are received by Forest Officers, they must be remitted as soon as possible to the treasury with a list showing the name of each depositor. Money so remitted should be treated by the treasury in all respects as if it had been paid direct by the depositor in favour of the District Forest Officer—see article 174. The Treasury Officer will grant the Forest Officer a separate receipt on account of each depositor.

Note 3.—Tree-owners' fees in respect of Government and Local Fund trees tapped for toddy should, in the first instance, be wholly credited to the Forest department and be distributed among the departments concerned (Forest, Public Works or Local Funds) at the end of the year. Each Treasury Officer should, in communication with the Tahsildars in his district and the District Forest Officer, submit, to the Accountant General, a monthly statement of collections in T. & A. Form 150-C reconciling the difference between the Tahsildars' and the District Forest Officer's figures and also report to him at the end of the year how the amount provisionally credited to the Forest department should be distributed among the departments concerned.

27. (*a*) A Treasury Officer will receive Forest Revenue—

(1) when paid in by a Forest Officer; or

(2) when the chalan is countersigned by a Forest Officer; or

(3) when the Treasury Officer is specially authorized to receive it. In such cases, a copy of the chalan will be forwarded by the Treasury Officer direct to the District Forest Officer in order that the revenue may be brought to account in the books of the latter.

(*b*) Each item of receipt should be shown separately in the schedule of Forest receipts which should be prepared in Form 7 for submission to the Accountant General. When two or more Forest Officers deal with a treasury, the receipts from each should be shown in separate columns.

Note.—When District Forest Officers or Range officers are absent from headquarters and when no other Forest Officer is available on the spot, the head clerks concerned and in cases where Range officers have only one clerk, that clerk may sign chalans of remittances of forest revenue *for* the Forest Officers referred to.

28. When remittances by Forest Officers are partly in cash and partly by cheque, the amount paid in cash and the amount remitted by cheque should be shown separately in the chalan or remittance note.

29. A consolidated receipt for the Forest Remittances received and credited during the month should be furnished by the Treasury Officer on the first of the ensuing month to each of the District Forest Officers dealing with his treasury.

Note.—In the case of remittances received from Forest Officers and credited to revenue deposits, the Treasury Officer should specify in the consolidated receipt the numbers assigned to the several deposits in the treasury.

(4) *Special Rules relating to the Receipts of the Public Works Department.*

30. The rules in this sub-section apply primarily to officers of the Public Works Department. They are equally applicable to special land acquisition officers and other officers not belonging to the Public Works Department who may be authorized to incur expenditure against the grant for Public Works.

31. No deposit account can be opened in a civil treasury by officers of the Public Works Department; whatever sums are paid into a treasury by a Public Works Department officer, or on his account, must be carried to the credit of that department in the civil accounts. This rule applies also to deposits made at the instance of the Public Works Department by municipalities or other local bodies to meet the cost of works to be carried out by the Public Works Department. In this case, the accompanying chalan (article 22) should state clearly the name of the division to which the amount is creditable and the work for which the deposit relates.

32. A Public Works Department officer who has frequently to make remittances should keep a book in which he will enter all his remittances to the treasury. This book should accompany the cash and the chalan to be receipted by the treasury. (See paragraph 160, Madras Public Works Account Code.) At the end of the month a consolidated receipt for the whole of the remittances made during that period should be prepared by him and sent with the remittance book to the Treasury Officer; who, after verifying the entries by comparison with the Schedule of Receipts (Form 6) [T. & A. 156], will sign the book and the receipt and return them to that officer.

Rule 1.—The consolidated receipt will be signed by the Treasury Officer however small its amount may be.

Rule 2.—The amount of the consolidated receipt prepared by the Public Works officer for payment into treasuries by Public Works officers must exactly correspond with the credit in the treasury account. If there is any difference, the Treasury Officer should explain it in the consolidated receipt.

Rule 3.—Remittances made to the local head offices of the Imperial Bank of India of cheques paid in as Public Works receipts should be entered in the remittance book, but in the place for the 'Treasury receipt' should be entered 'By Bank cheques' and the book need not be sent with the remittance, provided that the cheques are always endorsed 'Pay to the Imperial Bank of India ...' or 'Credit account of Government.'

33. All receipts on account of the Public Works Department must be recorded in a register in Form 6 [T. & A. 156], care being taken to show remittances received from departmental officers and their subordinates separately from those received from others on their account. An extract of this register will be made and sent to the Accountant General with the treasury account.

Note.—To obviate delay in the commencement of public works, which are to be constructed wholly, or partly, from contributions received from private parties, an extract from the schedule of receipts on account of the Public Works Department, showing the contributions received into treasuries during a month, should be furnished to the Executive Engineers concerned, on the sixth of the following month.

34. *Surplus cash refunded by civil officers acting as Public Works disbursers.*—The following particulars will be given in the Schedule of Public Works Receipts in the case of repayments into treasuries of moneys received by civil officers as Public Works disbursers :—

(*a*) Name of the work for which the original amount was drawn;

(*b*) Name of the Public Works officer from whom received;

(*c*) The date and amount originally drawn.

In the case of refund of compensation for lands, the month in which the payment was debited to the Public Works Department and the amount in which it was included should be given in the schedule.

SECTION C.—RECEIPT OF MONEYS NOT DERIVED FROM SOURCES OF PROVINCIAL REVENUE AT TREASURIES.

Treasury Order 9 (*b*).

35. The procedure to be adopted by Government servants in paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor General in Council.

Note.—These transactions relate either to Central revenues (including Agency) or debt and remittance heads. The rules laid down by the Governor General in Council are contained in the Civil Account Code, Volumes I and II, 8th Edition (Reprint).

As regards Agency transactions, however, see Chapter VIII *infra*.

SECTION D.—PAYMENT OF MONEYS INTO THE BANK.

Treasury Order 9 (*c*).

36. The procedure to be adopted by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor General in Council.

The rules laid down under this Order are contained in article 29, Madras Financial and Account Code.

CHAPTER III.—CUSTODY OF MONEYS, OPIUM AND STAMPS IN TREASURIES.

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PART I.—CUSTODY OF MONEYS STANDING IN THE PUBLIC ACCOUNT.

SECTION A.—INTRODUCTORY.

37. Treasury Order No. 10, issued by the Governor General in Council with the previous sanction of the Secretary of State in Council under rule 16 of the Devolution Rules, runs as follows :—

"**(a) The procedure for the safe custody of moneys in a treasury shall be such as the Governor in Council, with the concurrence of the Governor General in Council, may specify.** Treasury Order 10.

"**(b) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.**"

The procedure in force is described in the following sections of this part.

SECTION B.—GENERAL PRINCIPLES.

38. *Treasury and currency chest balances.*—The money held in a Government treasury is usually divided into two parts, viz.—

(1) The treasury balance from which Government disbursements are made and into which Government receipts are paid.

(2) The currency chest balance which consists partly of notes which are treated as not 'in circulation' under section 19 of the Indian Paper Currency Act, 1910, and partly of coin (rupees and silver half-rupees and gold coin) which forms a portion of the metallic reserve held against the issue of notes in accordance with the provisions of the Indian Paper Currency (Amendment) Act, 1920.

39. *Responsibility of the Treasurer and his security.*—(*a*) The Treasurer is responsible for the handling of the money at a treasury. It is the duty of the Collector to see that he furnishes sufficient security to protect Government against loss due to his negligence or fraud.

(*b*) Model forms of security bonds will be found in Appendix 5-A, Madras Financial and Account Code. The promissory notes lodged as security may be returned after six months from the date of vacation of office by a Treasurer, but the bond should be retained permanently, or until it is certain that there is no necessity for keeping it any longer.

(*c*) The detailed rules regarding the amounts of security to be furnished by the various treasury officials, the time-limit, the release of securities, etc., are contained in Board's Standing Order No. 130.

40. To guard against the risk of uncurrent or counterfeit coin being substituted in a treasury for good coin presented by the public or received in remittance, shroffs and potdars or other officials who handle coin in treasuries should, on arrival for the day's work, give up to the Treasurer, or a responsible subordinate to whom the Treasurer may delegate the duty, all coin carried with them at the time. This coin should be restored when the men are leaving office at the close of the day's work.

Treasury Strong-room.

41. The following are the rules regarding the security of strong-rooms :—

(*a*) Without the special permission of the local Government, no place shall be used as a strong-room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer. The inspecting officer, in certifying the room, may prescribe any necessary conditions as to the manner of storing the coin, as, e.g., "that it must not be piled on trestles, but must be in boxes; that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room." The inspecting officer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

(*b*) Existing strong-rooms will be inspected *annually* by the Executive Engineer, or by an experienced Assistant Engineer, or an Upper Subordinate holding subdivisional charge, deputed by the Executive Engineer for the purpose.

The inspecting officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.

(*c*) The District Superintendent of Police, or the Commanding Officer of the guard, if a military one, shall record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of chests and other treasury furniture not being part of the building or fixtures shall remain with the officer in charge of the treasury.

(*d*) A copy of the inspecting officer's certificate and of the District Superintendent's (or Commanding Officer's) order shall be hung in a conspicuous place within the strong-room. It is the duty of the officer in charge of the treasury to see that any conditions as to manner of storage stated in these documents are complied with.

(*e*) The doors and windows of the strong-room shall remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The officer in charge must be personally present during the whole time between the opening and shutting of the strong-room.

(*f*) As an exception to the last rule, the opening of shutters is permitted during office hours, in an aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building, provided that coin or valuables remain securely packed under lock and key.

SECTION C.- DISTRICT TREASURIES, BALANCES AND THEIR CUSTODY.

42. *Treasury Balance.*—The bulk of the treasury balance remains in the strong-room of the treasury under double locks, one key being held by the Treasury Officer and the other by the Treasurer, a sum sufficient to meet the average daily expenditure being placed in the sole charge of the Treasurer. The Treasury Officer should see that the amount thus advanced does not ordinarily exceed Rs. 5,000 and that demands for more than this amount are carefully scrutinized. The Treasury Officer should verify that the sum so held together with the value of stamps, opium, etc., in the Treasurer's sole custody does not at the closing of the treasury every night exceed the amount of security deposited by the Treasurer, before lodging the cash, stamps, etc., in the strong-room.

Note 1.—Dindigul locks or "Sparling" patent padlocks manufactured at the Sparling Lock Works at Aligarh should be used and they may be obtained by indent on the Superintendent, Public Works Stores, Madras.

Note 2.—The private seal of the Treasury Officer should be affixed to both the locks of the strong-room in addition to the official seal.

Note 3.—Shroffs should not be placed in charge of the keys of the treasury nor should they be made to keep any accounts other than those pertaining to the office of shroff. They should be held liable only for bad coin received and over-payments made during the day. But a Huzur Treasurer, going on casual leave, may, at his option, hand over his key either to a senior shroff, where one is employed, or to the senior Accountant serving under him, on the clear understanding that in either case the responsibility in the event of loss rests on the Treasurer.

43. *Currency chest balance.*—An entirely separate receptacle or receptacles must be set aside for the funds of the currency chest, which should be kept under double locks. In district treasuries one key should be held by the Treasury Officer and one by the Treasurer. At sub-treasuries one key should be held by the Sub-Treasury Officer and one by the officer named by the Deputy Controller of the Currency. The notes and coin held in the chest must be kept quite distinct from the treasury balances and must not be touched except in accordance with the rules contained in the Resource Manual or the instructions of the Deputy Controller of the Currency.

Note.—The rules in articles 23 and 24 of the Resource Manual should be strictly followed in regard to the payment of moneys into or withdrawal from the currency chest and the verification of the chest balances.

44. *Storage of coin and notes in the treasury.*—The following are authorized methods of storing coin in strong-rooms in treasuries :—

(1) In bags of uniform contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each of which has two independent locks, *both* of which must be opened before access is obtained to the contents. One of the keys should remain in charge of the Treasurer, the other in that of the gazetted officer in charge.

(2) In bags of uniform contents piled upon trestles. This method is not admissible unless every door, window, drain, skylight, ventilator, or other aperture in the walls of the strong-room are so closed as to prevent the insertion of any rod or instrument within the room.

(3) Temporarily, in boxes prepared for remittance in the manner prescribed in article 121 of the Resource Manual.

Note.—Gold coin must be kept in a separate safe or chest.

45. All notes should be stored separately from coin in a tin box or other receptacle designed to protect them from injury by damp, insects, etc. They should be kept in bundles of not more than 100 notes each, each bundle containing notes of one denomination only.

46. *Safes.*—Iron safes used in treasuries should be imbedded in masonry so that the handles of their lids may just reach the ground level.

Care should be taken to keep the locks and bolts well-oiled and free from dust.

Custody of duplicate keys of strong-rooms and chests, etc.

47. (*a*) The following rules have been prescribed for the custody of duplicate keys of treasury strong-rooms and chests in this Presidency :—

Duplicate keys of treasury strong-rooms and chests.—(1) A register of all the padlocks and keys belonging to the district and subordinate treasuries of each district, as well as of those in use for purposes of remitting treasure, shall be maintained in the form given below and kept in the strong-room of the district treasury. Separate pages shall be assigned to the district treasury and to each sub-treasury as well as to each set of chests, used for remitting treasure. Each sub-treasury also shall keep a list of its own padlocks and keys in the same form.

Form of Register of Locks and Duplicate Keys.

Date of receipt.			Original number of lock.	Description of lock.	Purpose to which applied.	Number or letter locally affixed to safes, locks, padlocks and their keys.	Custody of key.		Initials of officer receiving keys.		Order regarding final disposal.		Remarks.
Year.	Month.	Date.					Original.	Duplicate.	Original.	Duplicate.	Number.	Date.	

Note 1.—The Treasury Officer or the Treasurer should initial in the register of locks and duplicate keys for the original keys in their charge. As for duplicate keys, a note that they are in the box under the joint custody of the Collector and the Treasury Officer should be made and initialled by the Treasury Officer. For the duplicate keys of the strong-room which are kept in a branch of the Imperial Bank of India, or in the nearest district treasury, an acknowledgment should be obtained and the number and date of acknowledgment noted in the register. In the case of original keys of sub-treasuries also, acknowledgment should be obtained from the Sub-Treasury Officers for the keys in their possession and the number and date of the acknowledgments noted in the register.

Note 2.—The duplicate keys of the Public Works Divisional and Subdivisional cash chests under the seal of the Executive Engineer may be placed in the custody of the Treasury Officer in the jurisdiction of the division concerned. A duplicate key register should be maintained and the above procedure followed. The above procedure is applicable in the case of cash chests of sectional and other offices also.

(2) Every padlock shall have a number impressed upon it or attached to it by a metal or other label, and the same number shall be impressed on, or attached to, each key belonging to it. No two padlocks in the same district shall bear the same number.

(3) If a lock is no longer required or gets out of order, the Collector will send it to the Public Works Workshops, Madras, for disposal or for repairs. Whenever a key is lost, the Collector will report the fact to the Board of Revenue and send the lock to the Superintendent, Public Works Workshops, requesting him to alter its levers and fit it with new keys. The Collector may recover the cost of such alteration and new keys from any one to whose carelessness he considers that the loss of the key was due.

(4) No padlock, of which a duplicate key has been lost, shall continue to be used in the district. No spare padlocks should

No. 31.

Page 27, *Article* 47 (*a*), *clause* (7), *as amended by C.S. No.* 23, *dated* 27*th June* 1928—

(1) *For* the words "whenever the charge of a treasury is transferred" occurring in the first line of the first sub-paragraph, *substitute* "whenever a Collector or a Treasury officer is transferred or goes on leave."

(2) *Insert* the following as a note to the first sub-paragraph of this clause :—

NOTE.—The examination of all padlocks and duplicate keys is however unnecessary in the case of temporary transfers and of casual leave, when the temporary incumbents have no occasion to open the receptacle containing padlocks and duplicate keys.

(G.O. No. 634, Finance, dated 10th Sep. 1928.)

[No. 31, dated 31st Oct. 1928]

No. 23.

Page 27, *article* 47 (*a*), *clause* (7).—In lines 1 and 2 *delete* the words "or a Treasurer is changed".

(G.O. No. 385, Finance, dated 25th May 1928.)

[No. 23, dated 27th June 1928]

be kept at a sub-treasury or, except with the permission of the Board of Revenue, at a district treasury, and duplicate keys should not be kept at sub-treasuries.

(5) No local mechanic shall ever be allowed to repair a treasury padlock or to make a new key for one.

(6) All spare padlocks with their keys which are kept in a district treasury with the approval of the Board of Revenue and all duplicate keys, except those of the strong-room of the district treasury and of the duplicate key receptacle, shall be kept in the district treasury strong-room under double locks, the key of one lock being in the hands of the Treasury Officer and of the other in the hands of the Collector. The duplicate keys of the strong-room of the district treasury and of the duplicate key receptacle should be put into a small box fitted with a Dindigul or a Sparling patent padlock, and the key of this box should remain with the Collector. The box should be sealed with the Collector's private seal and should be deposited with the Imperial Bank of India, if there is a local branch. Where there is no local branch, the box should be sent to the Currency Office, Madras, if the treasury is within a day's post from Madras; if otherwise, it should be deposited in the nearest district treasury. Once a year in April, the box should be sent for, examined and returned to the appointed place under the fresh seal of the Collector, a note being made in the duplicate key register that the keys have been examined and found correct.

Note.—The Collector should be personally responsible for the keys of the boxes containing duplicate keys, spare padlocks, etc. During his absence on tour he may leave them with a suitable gazetted officer, not being the Treasury Officer, or take them to his camp as circumstances require.

(7) Whenever the charge of a treasury is transferred or a Treasurer is changed, all padlocks and duplicate keys belonging to or in the treasury shall be examined and compared with the register, and a certificate shall be signed that they have been found to be correct.

At every inspection of a treasury by an officer of the Indian Audit Department, and of a sub-treasury by the District or other officer, the inspecting officer shall report whether he has found the padlocks and all keys (except duplicate keys of the strong-room locks deposited elsewhere) correct and deposited in accordance with these rules.

(*b*) There is no objection to the above rules being modified in particular points to suit local convenience under special orders of

No. 32.

Page 28, *Article* 47 (*b*), *point* 2.—*For* the words "whenever charge is transferred" in the second line, *substitute* the following:—

"whenever a Collector or a Treasury officer is transferred or goes on leave."

(G.O. No. 634, Finance, dated 10th Sep. 1928.)

[No. 32, dated 31st Oct. 1928]

the chief Revenue authority. The essential points, which should be borne in mind in sanctioning any modification of the rules prescribed, are—

(1) that some person or persons shall be definitely responsible for the custody of duplicate keys;

(2) that the whereabouts of the keys shall be enquired into periodically and also whenever charge is transferred;

(3) that when the loss of a key is discovered, the loss shall be at once reported to the Chief Revenue authority by whom such orders should be issued as will prevent the risk of access to the lock by any one into whose hands the lost key may have fallen; and

(4) that an unncessary number of duplicate or spare locks and keys shall not be supplied in the first instance, or retained when they have ceased to be required.

Receipts into and issues of moneys from double locks.

48. The following rules must be carefully observed in receiving money into or giving it out from double locks:—

(1) The money must be prepared by the Treasurer for reception into double locks by being made up in bags of uniform size (Rs. 500, Rs. 1,000 or Rs. 2,000 according to convenience of use; but one of these sizes must be selected and adhered to), and the Treasury Officer must thereafter cause the contents of each bag to be emptied into the scales, weighed, and poured into another bag, which should be tied up in his presence. The bags thus tested should then be counted into the chest.

(2) Notes intended for delivery into double locks should be made up in bundles according to denomination in the order of receipt (see also article 106 of the Resource Manual), the number in each bundle being stated upon the outside. No bundle should contain more than 100. They should be counted over by the officer in charge before being received. In the case of Re. 1 and Rs. $2\frac{1}{2}$ notes it is enough, however, if the Treasury Officer counts all the bundles, examines each bundle to see that it contains only notes and then verifies in detail 10 per cent of the receipts taken at random.

(3) Notes when required to be given out of double locks should be counted in detail with the same care, unless they have been made up into bundles of a fixed size, and signed (after testing as in the last rule) by the officer in charge.

(4) Silver coin may be given out of double locks by counting the number of bags only.

(5) Every amount passed into or passed out of double locks should be registered in Form 3 (Treasurer's daily balance sheet) (T. & A. 106) at the time by the officer in charge with his own hand, and a memorandum should be kept in each chest showing its contents.

(6) The lines in Form 3 (T. & A. 106) should be printed wide apart so as to admit of two or three entries against each in the rare cases when the same kind of money is taken out more than once the same day.

(7) Money arriving from a distance too late in the day for examination may be kept in sealed bags under double locks but only until the next working day, the fact being recorded in the register of valuables mentioned in article 24, Madras Financial and Account Code.

(8) When money is prepared for reception into double locks in accordance with the above rules a slip in Form No. 9 (T. & A. 204) stating the number of notes a bundle contains and bearing the full signature of the official who last counted them and made up the bundle should invariably be placed in it, so that should any deficiency, etc., be found subsequently, the shroff or other person responsible for counting and examining the notes in the bundle may be known. A similar procedure should be adopted in the case of bags containing coins (Form No. 10) (T. & A. 209).

Note.—As an alternative, it is open to the Deputy Controller of the Currency to sanction the maintenance of a separate register in Form 11 for recording in detail the transactions in connexion with the issues from and receipts into double locks, where desired by the officer in charge of any individual treasury, when he is satisfied that such transactions are numerous and that a separate record is convenient and desirable. Each transaction in this register will be initialled at the time by the Treasury Officer but the corresponding entries in the Treasurer's Daily Balance Sheet may be made by the Treasurer. The Treasury Officer's register should be kept in the strong-room and at the end of each day the Treasury Officer should carefully check (and attest by his initials) the double lock entries in the Treasurer's Daily Balance Sheet by comparison with those in his own book.

No. 40.

*P*30, *Article* 49.—*Insert* the following below the heading of th[e art]icle "General principles":—

(E[xcepti]ons to these general principles in respect of individual sub-treasuries will be found in [para]raph 8 of Board's Standing Order No. 182.)

(Memo. No. 15932, Accts.-3, dated 30th May 1929.)

[Correction slip No. 40, dated 16th Aug. 1929]

SECTION D.—SUB-TREASURIES.

General principles.

49. The rules in section C above applicable to district treasuries apply generally to sub-treasuries also subject to the modifications in articles 50 *et seq*.

As a rule, cash retained in the sub-treasury should be reduced to the smallest amount sufficient for current requirements at stations where there is also a district treasury, by remitting daily, or at short intervals, to the district treasury collections in excess of the minimum as they accumulate.

Valuables, remittances, etc., received at sub-treasuries should be secured in strong boxes and deposited in the custody of the headquarters treasury guard every evening.

Strong-room and the Storage of Treasure.

50. All the valuables in the sub-treasury should be locked in a strong-room under double locks, one key of which will be with the Tahsildar and the other with the Head Accountant. The private seal of the Sub-Treasury Officer should be affixed to both the locks of the strong-room in addition to the official seal.

51. The main store of coin must be kept in chests or safes, each of which has two independent locks. One key will be in charge of the Head Accountant and the other in that of the Tahsildar. The Tahsildar should be personally present whenever any one of the chests under double locks has to be opened. Small sums of cash, stamps, etc., required for current purposes may be left, under the orders of the Collector, in the hands of the Head Accountant. The Collector should fix for each sub-treasury the amount that may be left in the Head Accountant's sole charge. These sums will be kept under single lock in the strong-room. The Head Accountant should never hand the key to the shroff or to any other person even during office hours.

52. If the amount in the hands of the Head Accountant, owing to large collections, exceeds the sum fixed by the Collector, ~~he~~ should intimate the fact at once to the Tahsildar or other officer in charge of the Tahsildar's key so that the latter may transfer the excess to the main store under double locks.

53. *Keys of the Tahsildar when on tour.*—When the Tahsildar goes on tour, he should hand the key to the Assistant Tahsildar if there is one; otherwise to the Stationary Sub-Magistrate. When

No. 3.

Page 31, *Chapter III, article* 53.—*Substitute* the following *for* the first line in note 2 under this article:—

" The Officer in charge of the keys of the double lock receptacles during ".

(G.O No. 669, Finance, dated 19th September 1927.)

[I, 10-10-27]

no such officer happens to be present, he should hand the key to the town Deputy Tahsildar or to the Sub-Registrar. If none of the above arrangements is feasible, the taluk head gumasta may be permitted to hold charge of the Tahsildar's keys, provided there is a Taluk Head Accountant, who remains on duty and holds charge of his own keys during such period.

Note 1.—A probationary Deputy Tahsildar who has had Taluk Head Accountant's training may, while undergoing training under a Tahsildar, be entrusted with the keys of the sub-treasury during the Tahsildar's absence from headquarters, provided the Collector is satisfied that he understands the responsibility which this entails.

Note 2.—The duplicate keys of the Public Works Divisional and Subdivisional the absence of the Tahsildar will be answerable for their contents and should check the balance with the Tahsildar both when taking and handing over charge—see article 56.

54. *Opening and closing of the strong-room.*—The Tahsildar (or other officer entrusted with his key) should invariably be present both at the beginning and at the end of the day and also on all occasions when there are transactions under double lock store. There is, however, no objection to the Tahsildar (or other officer holding his key) leaving the strong-room under the Head Accountant's lock alone during the day, provided the strong-room keys never leave possession of the officers entrusted with their charge.

55. *Keys of the Taluk Head Accountant when on casual leave.*—The Taluk Head Accountant should leave his keys with the head gumasta when he goes on casual leave. But when the head gumasta holds the Tahsildar's keys in the circumstances mentioned in article 53 above, the Taluk Head Accountant should not be granted casual leave while the Tahsildar is absent from headquarters. If the Taluk Head Accountant's absence is unavoidable, the Tahsildar should immediately return to headquarters.

56. *Duties of the officer holding the Tahsildar's keys.*—In the case of taluk treasuries in which there is a Head Accountant, the duties of the officer who holds the keys of the Tahsildar during the latter's absence from headquarters are confined to—

(1) the custody of the keys;

(2) opening and shutting the main store and double lock stamp almirah, being present in the strong-room whenever there are double lock transactions either of cash or of stamps, and being answerable for the contents of the double lock receptacles;

No. 14.

Page 32, *Article* 56, *clause* (7).—*Add* the following words after the words "[Form 4]" in this clause :—

"and the single lock register of stamps."

(G.O. Mis. No. 898, Finance, dated 23rd Dec. 1927.)

[No. 14, dated 12th Mar. 1928]

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No. 17.

Pages 32–33, *Article* 58.—In lines 13 and 15, *for* the words "Sub-Treasury Officer" *substitute* the words "Tahsildar or the officer holding his keys".

(G.O. Mis. No. 143, Finance (Codes), dated 1st Mar. 1928.)

[No. 17, dated 12th Mar. 1928]

(3) being present at the verification of the balance under double locks whenever there is a transfer of charge between the Tahsildar and himself;

(4) certifying to the correctness of cash balance on the closing day of the sub-treasury accounts and signing the cash balance report [Form 2], the account current, etc.;

(5) comparing the closing cash balance for the day in the Accountant's day book [Form 14] with that in the shroff's balance sheet [Form 4], and if they agree, signing both;

(6) recording a certificate in the Accountant's day book [Form 14] that the balance has agreed with the Daily Balance Sheet [Form 4], and signing it; and

(7) verifying the cash balance and stamps under single lock and satisfying himself that they agree with the shroff's daily balance sheet [Form 4] and then signing the shroff's cash book [Forms 12 and 12-A].

In taluk treasuries where there is no Head Accountant, the officer who holds the keys during the absence of the Tahsildar is not merely the custodian of the keys, but should supervise the treasury.

57. *Duties of the Head Accountant.*—The Head Accountant is in immediate charge of the sub-treasury. He should sit in front of the doors of the strong-room and in sight of the shroff. (See also article 8-A.)

58. *Duties of the shroff in sub-treasuries.*—The shroff's duties consist in making and receiving cash payments; he is responsible for bad coin received, as well as for overpayments made, by him. The shroff should not hold more money than is required for the day's transactions. When the collections in the hands of the shroff exceed the amount of his security, the bulk of the collections should at once be locked in the strong-room. No uncurrent coin should be issued to the shroff. A memorandum should be kept [in Form 15] in each chest under double locks showing its contents. Whenever money is transferred from double locks, i.e., from the main store to single lock, or from single lock to double locks, the transfers should be noted in the memoranda and in the shroff's balance sheet [Form 4] by the Sub-Treasury Officer in his own

No. 42.

Page 33, *Article* 60.—*Add* the following as a note under the article :—

Note.—In the case of collecting depots in which the total value of the cash, stamps, etc., does *not* exceed Rs. 500, the certificate of safety by Public Works Department officers referred to in Article 41 (*b*) may be dispensed with.

(G O. No. 138, Finance, dated 15th Feb. 1929.)

[Correction slip No. 42, dated 16th Aug. 1929]

writing. A register in the same form should also be maintained by the Sub-Treasury Officer in his own writing showing all transfers between single and double locks.

Note.—Attention is invited to the note under article 48, and if preferred, the use of Form 11 may be substituted for Form 15 with the concurrence of the Deputy Controller of the Currency.

59. When money is prepared for reception into double locks, a shroff's slip similar to that referred to in article 48 (8) should invariably be placed in each bag (or bundle in the case of notes) so that, should any deficiency, etc., be found in a bag (or bundle) subsequently, the shroff or others responsible for the accounting and examination of the money in the bag (or bundle) may easily be known.

SECTION E.—DEPUTY TAHSILDARS' TREASURIES.

60. Procedure similar to that in section D should be followed in treasuries in charge of Deputy Tahsildars

Custody of treasure.—All Deputy Tahsildars' treasuries including those which are merely collecting depots should be provided with double locks and one set of the keys should be in the custody of the Deputy Tahsildar and the other in the custody of the head clerk.

PART II.—CUSTODY OF STAMPS AND OPIUM

SECTION A.—DISTRICT TREASURIES.

61. *Stamps.*—The bulk of adhesive stamps and stamped papers should be placed in the treasury in one or more chests or presses under the joint lock and key of the Treasury Officer and the Treasurer, in parcels containing known quantities of each value, the remainder of the stamps, not exceeding the probable demand for a week, being placed in the sole custody of the Treasurer.

Note.—Rules for the custody, supply and sale of stamps of all descriptions and for the accounts and returns connected therewith are contained in the Madras Stamp Manual.

62. *Opium.*—Rules for the custody, supply and sale of opium and for the accounts and returns connected therewith are contained in Standing Orders 229 to 238 of the Madras Excise Manual, Volume II.

SECTION B.—SUB-TREASURIES.

63. *Receipt and Custody of Stamps.*—The stock of stamps is kept partly under double locks and partly under single lock. Stamps should be sold from the single lock store. The place where stamps are stored should always be kept properly dry.

When a supply of stamps arrives from the Huzur Treasury, the Sub-Treasury Officer should personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of having been tampered with. He shall have the boxes or packets opened in his presence and the contents of each box or packet counted either by himself or in his presence, immediately on its being opened. The number and value of the stamps received should be compared by the Sub-Treasury Officer with the invoice submitted or with the passed indent and a receipt should be sent at once to the Huzur Treasury Officer.

Note.—For detailed rules, see Madras Stamp Manual; see also article 61.

64. *Custody and issue of opium.*—The procedure to be followed in sub-treasuries (including Deputy Tahsildars' treasuries) in regard to the storage, issue, accounts, etc., of opium is detailed in the Madras Excise Manual; see also article 62.

PART III.—CUSTODY OF OTHER VALUABLES.

65. For the procedure to be followed in regard to the receipt and custody of cash chests and valuables deposited in the treasury for safe custody, see articles 23 and 24 of the Madras Financial and Account Code.

CHAPTER IV.—TRANSFER OF MONEYS STANDING IN THE PUBLIC ACCOUNT.

66. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed by such instructions as the Controller of the Currency may issue in this behalf. It shall not be subject to the orders in Section VIII (of the Treasury Orders). Treasury Order 11.

Note.—The rules in Chapters III, VI and VII of the Resource Manual issued under the authority of the Government of India and other subsidiary orders issued thereunder should be observed in this connexion.

CHAPTER V.—WITHDRAWAL OF MONEYS FROM THE PUBLIC ACCOUNT.

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SECTION A.—INTRODUCTORY.

67. The procedure for the withdrawal of funds from the public account for expenditure on provincial subjects is regulated by Treasury Orders 12 to 26 and the subsidiary rules made thereunder by the Governor in Council with the concurrence of the Auditor General.

The procedure to be observed by Government servants in regard to expenditure on Central subjects is prescribed in the Civil Account Code, 8th Edition (Reprint). As regards Central (Agency) transactions, see paragraph 2 of the Introductory Notes to the Civil Account Code, Volume I.

Treasury Orders 13 to 26 and the subsidiary rules thereunder made by the Governor in Council with the concurrence of the Auditor General where required, in regard to the procedure for withdrawing funds for expenditure on provincial subjects have been incorporated in section D, Chapter I and Chapters III to IX, Madras Financial and Account Code, in so far as those orders are required for general observance or the guidance of all officers including Treasury Officers. The remaining rules and orders required only for the guidance of the Treasury Officer are embodied in this chapter—see article 36, Madras Financial and Account Code.

Note.—As regards pensions, see Chapter VI.

SECTION B.—PAYMENT OF MONEY.

68. The bill or other voucher presented as a claim for money will be received and examined by the Accountant, and then laid before the Treasury Officer who, if the claim be admissible, the authority good, the signature true and in order, and the receipt a legal quittance, will sign the order for payment at foot of the voucher taking care to adopt the precautions prescribed in article 44 (*c*), Madras Financial and Account Code. Care should be taken that all bills and vouchers passed for payment are paid on the same day, and that no payment is made except under the written order of the Treasury Officer.

Note 1.—Before paying a bill on the authority of an order purporting to have been issued by the Audit Office, the Treasury Officer should, besides verifying the signature of the drawing officer, verify also the signature on the pay order of the Audit Office by comparison with the specimen signatures of the signing officer furnished to him by the Accountant General. If any bill or voucher is authorized for payment at a sub-treasury station, the payment order will be sent to the Sub-Treasury Officer through the Treasury Officer, or in cases of urgency, specimens of the signatures of the officers will be furnished by the Accountant General to the Sub-Treasury Officer direct.

Note 2.—The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to neglect of this precaution.

Note 3.—When the amount of a voucher is payable partly in cash and partly or wholly by transfer credit to some head of account, the amounts payable in cash and by transfer should be distinctly entered in the Treasury Officer's payment order.

Note 4.—In the case of certain charges, e.g., grants-in-aid, scholarships, etc., bills are required to be accompanied by a duplicate unreceipted copy on coloured paper headed 'Not payable at the treasury.' The 'Not-payable bill' is intended for transmission to the prescribed departmental controlling officer by the treasury with the certificate of payment. The actual pay order and enfacement will be recorded only on the ordinary bill payable at the treasury.

Note 5.—In the case of the Police and Jail departments, the particulars of bills presented for payment are entered in a book called the Treasury Bills Book. A responsible officer of the treasury or of the branch of the Imperial Bank of India should sign the book in token of the receipt of the bill and its encashment.

Note 6.—A register of bills received for pre-audit should be maintained in treasuries in the prescribed form (No. R.F. XXXIII-87).

68-A. When the amount of a bill is to be paid partly in the district treasury and partly by a cash order at sub-treasuries the Treasury Officer's payment order should run as follows:—

"Pay Rs............ in cash and Rs............ by transfer credit to personal deposits."

69. After the voucher has been completely entered in the accounts and the order to pay signed by the Treasury Officer, it should be passed on, together with the payee, to the Treasurer's department, when the Treasurer will make the payment and enter

it in his account, which is a cash book (without subordinate registers) in which each transaction is posted as it occurs. The Treasurer will punch the stamp, stamp the voucher 'Paid' and retain it for delivery to the Account department when the books are compared.

1. When a payment is made "by transfer," that is, by entry of the amount in the accounts as received under some head of receipt, no payment of cash takes place and the item will not find a place in the Treasurer's cash book, nor should the voucher be stamped 'Paid' by him.

N.B.—Cheques received in payment of value of service stamps should, however, be entered in the Treasurer's cash book on both sides.

2. When a payment is to be made by transfer to a head of revenue or receipt for which a register is maintained (say, for example, Land Revenue), the payment order should indicate the major and detailed heads affected, and should run "*Pay Rs*..................... *by transfer to credit of Land Revenue, Fixed Collections.*"

3. If a payment is to be made by transfer to the credit of a head for which a register is not kept (i.e., when the credit is to be taken direct into the day book—see article 206), the payment order should run "*Pay Rs*.................. *by transfer and credit as a distinct item in the day book.*"

4. When the entries in the accounts are complete, the voucher should be stamped by the Accountant "*Paid by transfer.*"

69-A. It must be remembered that the Treasury Officer has to satisfy not only himself but also the Account Office that the claim is valid, and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in article 44, Madras Financial and Account Code. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. Treasury Officers, when cashing bills for Survey Officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended:—

Bills presented for pay and allowances	... ...		000
Bills presented for contingencies	... ...		000
Bills presented for sundries	... ...		000
	Total ...		000
Paid in cash		000	
Paid in drafts		000	
*Deductions (if any)			

[*Explanation.]

Signature of messenger ....

....

Treasury Officer.

2. When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, a Treasury or Sub-Treasury Officer should not return such bills but should correct them and pay the corrected amount of the bill—see Treasury Order 24. Similarly where bills contain doubtful items which can easily be eliminated, the Treasury or Sub-Treasury Officer should disallow the doubtful items and pay the remainder of the bill. In all cases the disallowance and the reasons therefor should be intimated to the presenter of the bill and, if necessary, to the Accountant General (or the Treasury Officer in the case of payments made at a sub-treasury).

69-B. The procedure in regard to payment of money at district treasuries is generally applicable to sub-treasuries also, save that, except as provided in article 56, Madras Financial and Account Code, no bill may be paid at a sub-treasury without being first submitted to, and payment directed by, the District Treasury Officer.

Note.—Where sub-treasuries have been permitted to cash certain classes of bills without reference to the District Treasury Officer, the payment of such bills should not, except under special arrangements and on particular occasions, be allowed at the district treasury also.

69.C Copies of orders regarding promotions and changes and copies of correspondence and other papers regarding claims in bills are not required in the Accountant General's office and should not be attached to vouchers.

69-D. For communicating objections raised in the course of pre-audit of the bills presented at the treasury for payment, a book with counterfoil forms [T. & A. 111] should be used. The officers concerned should be required to furnish their explanation or reply

on the slips communicating the objections, which when received back in the treasury should be pasted into the office copy of the objections in the book.

Objections should not be written in the treasury in the form of an endorsement on the bills themselves.

SECTION C.—ARREAR CLAIMS.

70. A Treasury Officer should pay special attention to the rules in articles 31 to 35 of the Madras Financial and Account Code in dealing with arrear claims presented for payment at the treasury. The period of six months referred to in article 31 (*b*) of the Madras Financial and Account Code should be counted from the date on which a claim became due to the date of its presentation at the treasury.

In the case of bills presented at the treasury for claims to arrears of pay, leave-salary, etc., admissible with reference to orders sanctioning promotions, acting arrangements, etc., the claim will be held to have become due on the date when retrospective orders are issued.

SECTION D.—PAYMENT OF CHEQUES.

71. A Treasury Officer keeps the stock of cheque books required for the use of officers authorized to draw cheques on treasuries and the Bank. Cheque books are obtained annually from the Accountant General. On receipt, they should be examined carefully and the number of forms in each book should be counted. Similarly they should be examined again when issued to disbursing officers and care should be taken to see that they are acknowledged by the latter promptly.

72. (*a*) When a cheque is presented, care should be taken to ascertain by examination of its printed number that it really was taken from the book notified as in use by the officer who is said to have signed it. The instructions given in articles 49 to 51 of the Madras Financial and Account Code should be specially borne in mind. See also Treasury Order 25.

(*b*) Cheques crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act should be honoured when presented at the treasury.

Note 1.—If the payee is unknown at the treasury, the Treasury Officer should make any enquiries he thinks necessary and should specially consider the date, serial number and amount of the cheque as well as handwriting and, if suspicion arise, he may defer payment until he has referred to the drawer.

Note 2.—Pass books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day.

SECTION E.—LETTERS OF CREDIT.

73. A Letter of Credit (Form 16) is only an authority by the Principal Auditor to honour drafts, and payment can be made only on cheques or drafts drawn against it. It shows the maximum amount which the Treasury Officer has authority to pay, or the officer credited has authority to ask for, and any further payment is made at the Treasury Officer's risk. A Treasury Officer should therefore be careful to record the progressive total of his payments against letters of credit so that there may be no risk of overpayment. This may be done by noting each payment then and there under the Treasury Officer's initials on the reverse of the letter of credit, or in Form 17 [T. & A. 153] or a similar form, and striking the balance each time a cheque is paid at the district treasury.

74. When the Bank conducts the duties of a Government treasury, the letter of credit may be passed on to the Bank if the departmental officer requires funds only at headquarters; but, if he requires funds both at the headquarters and at a sub-treasury, the Treasury Officer will retain the letter of credit, and will provide funds at the sub-treasury advising the Bank of the amount to be placed to the credit of the departmental officer at the headquarters.

75. Letters of credit lapse at the close of the financial year in which they were issued. A cheque drawn before, but paid after, the end of the year, will be taken against the letter of credit of the year in which it was drawn. If this causes overdrawal of the credit, the excess will be treated as an overdrawal and the attention of the authorities concerned should be drawn to the irregularity.

Note.—For cheques chargeable to the Central Government or to the Railway department, see article 277, Civil Account Code, 8th Edition (Reprint).

SECTION F.—PAYMENTS ON ACCOUNT OF THE FOREST DEPARTMENT—SOME SPECIAL RULES.

76. No charges on account of the Forest department will be paid at a treasury otherwise than on cheques drawn by Forest Officers on treasuries with which they may be placed in account by the Accountant General.

Rule 1.—The rule in this paragraph applies also to officers of Civil departments acting as Forest disbursers.

Rule 2.—For refunds of earnest-money deposited by contractors, see article 355 (*b*), Madras Financial and Account Code.

No. 33.

Page 42, Chapter V, Section F, Article 77.—Add the following as note 2 under the article, the existing note being numbered as note 1 :—

NOTE 2.—As regards payment of cheques at banks, see Article 248-A.

(G.O. [illegible], Finance, dated 12th Oct. 1928.)

[No. 33, dated 31st Oct. 1928]

Exception.—Leave salaries of Forest Officers on leave in India at a place where there is no Forest disbursing officer may be paid under the same rule as those of other gazetted officers who draw bills on treasuries—see Chapter IV, Madras Financial and Account Code,—but the bills should be treated in the treasury accounts in the same way as Forest cheques.

77. The Treasury Officer will cash against the drawing account of a Divisional Officer, a cheque drawn by an officer holding charge of a Forest subdivision or range provided he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That officer must not use the same cheque book as the Divisional Officer.

Note.—As regards payment of cheques at sub-treasuries, see article 49-V, Madras Financial and Account Code.

78. Each cheque paid will be entered in a schedule in Form 18 [T. & A. 151] to be submitted to the Accountant General.

Note.—The Treasury Officer should verify the list of cheques forwarded by Forest officers to the treasury and return it after countersignature to the Forest officer.

SECTION G.-PAYMENTS ON ACCOUNT OF THE PUBLIC WORKS DEPARTMENT-SPECIAL RULES.

78-A. Funds are supplied to officers of the Public Works Department in two ways, viz., (1) directly by pay, travelling allowance and contingent bills and (2) by means of cheques—see article 45-A, Madras Financial and Account Code. The two classes of payments will be registered separately in the treasury.

(i) Bills.

78-B. Gazetted officers of the Public Works Department draw their personal bills in the same way as gazetted officers of the Civil department. Non-gazetted officers' bills and contingent bills are, however, drawn only by certain heads of offices; Treasury Officers will cash such bills of Public Works officers only if the latter have been placed in account with them specifically for these purposes by a written authority from the Accountant General.

Note.—The rules in Chapters I, III, IV, V and VI, Madras Financial and Account Code, apply *mutatis mutandis*.

78-C. Non-gazetted officers' and contingent bills presented for encashment may, at the option of the drawing officer, be paid wholly in cash or partly in cash and partly by (*a*) cash orders on

sub-treasuries (article 56, Madras Financial and Account Code), or (*b*) remittance transfer receipts on other districts—see article 326 (1) *ibid*.

(ii) **Cheques.**

78-D. Officers in charge of Public Works divisions and other Public Works officers, who may be so authorized by the Accountant General in accordance with the rules in the Madras Public Works Account Code, may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements not covered by the bills cashed directly at treasuries. No letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

78-E. Payments made on cheques should be recorded in the register of cheques paid (Form 17); but no entries will be made in the column for ' balance, ' there being no letters of credit. The paid cheques should be sent up by Treasury Officers in support of the debits in their accounts, accompanied by a covering list working up to the total debit. The covering list should show (1) serial number, (2) number of the cheque, and (3) amount of the cheque.

78-F. *Subordinate Officers.*—A Divisional Officer authorized under article 78-D to draw cheques on the treasury may empower any of his Subdivisional Officers to draw against his own account. Separate accounts for Subdivisional Officers should not be opened either at the head or at a sub-treasury; the Divisional Officer gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. But if the Divisional Officer has intimated any limitation on the drawings of a Subdivisional Officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment, on the reverse of the letter advising the limitation, in the manner prescribed in article 73. The entry in the register of cheques paid (article 78-E) should, however, appear under the date of actual payment.

Note.—The accounts of all Public Works officers are not closed on the last day of the calendar month. The letters of intimation will, therefore, specify the dates of commencement and termination of the month in each case and the intimations advised therein should be held to be applicable to cheques drawn during the month thus defined. Any undrawn balance is not available for drawings in subsequent months.

78-G. When the funds are required for a Subdivisional Officer at a different treasury from that with which the Divisional Officer

himself banks, the latter should get himself placed in account with that treasury (see article 78-D), and then empower his subordinate to draw against his account. Funds should not be made available for such a purpose by means of remittance transfer receipts.

78-H. *Payments at sub-treasuries.*—Funds may also be obtained by the Divisional Officer, or his Subdivisional Officers, from sub-treasuries by means of cheques; but see article 49-I and V, Madras Financial and Account Code, and also rule 1 to article 78-F above.

78-I. *Pass Book.*—The amount of each cheque paid must be recorded also in a pass book or list of cheques cashed (Form 8), which will remain with the Divisional Officer, and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, details of cheques paid at a branch bank or at a sub-treasury being taken from the daily sheets.

Note 1.—A Divisional Officer at the headquarters station should send his pass book to be written up every week; that of a Divisional Officer at a distance may be forwarded at longer intervals, but the dates should be fixed. A Divisional Officer, having banking accounts with two treasuries, will, of course, have two pass books.

Note 2.—Treasury Officers should invariably enter in the pass books the book number as well as the individual cheque number and the distinguishing initial of each cheque cashed.

78-J. *Miscellaneous payments.*—Miscellaneous payments made at the treasury on behalf of the Public Works Department and payments made by Land Acquisition Officers, not being Special Officers (Appendix 19, Madras Financial and Account Code), on account of compensation for lands taken up for that department, should be debited direct in the day book, the name of the division or office concerned being specified in each case.

78-K. *Monthly settlement.*—The Treasury Officer should arrange to have a monthly settlement very early in the month with the Divisional Officer, i.e., he should have the pass book written up in respect of cheques cashed during the previous month. He should also furnish the Divisional Officer with a certificate of total issues as follows:—

I hereby certify that the total issues made from this treasury on cheques drawn against the account of Mr.——————————, Officer-in-charge, ——————Division, during——————19 , amounted to Rs.——————(in words)——————.

As regards receipts, see article 32.

78-L. *Return of forms supplied.*—A statement should be sent quarterly to each Divisional Officer giving the numbers and dates of all Public Works cheque books issued (see article 47, Madras

Financial and Account Code), on requisitions received from him and from each of his Subdivisional Officers.

SECTION H.—RESPONSIBILITY FOR MONEYS WITHDRAWN.

79. (a) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Principal Auditor, the Military Accountant General or the Controller of Military Accounts concerned. In cases in which the acquittances of the actual payees are not sent for audit, the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive them. Treasury Order 27.

(b) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Governor in Council.

80. The Treasury Officer who makes payments without pre-audit by the Principal Auditor will be responsible for checking any palpable errors and (in the case of change of office or of rate of pay of gazetted Government servants) for passing the new rate with reference to the orders directing the change. He is also required to examine the accuracy of the arithmetical computations in a bill—*vide* article 64, Madras Financial and Account Code.

SECTION I.—AUDIT OBJECTIONS AND RECOVERIES.

81. Objections and orders which arise out of the examination by the Accountant General of the treasury accounts are communicated to the Treasury Officer by letters, audit memoranda, or periodical objection statements. To these, the earliest attention should be given and it is most important that these objection statements should be returned punctually within a fortnight of receipt and also that the replies in them should be such as will enable the Accountant General to adjust the items under objection without further correspondence. When it is necessary to communicate objections to other officers as in the case of officers subordinate to the Collector, it should be done immediately on receipt of the objection statements and early replies should be asked for. If these are not received in time for the return of the objection statement to the Accountant General, the fact should be noted in the reply column of the statement and the receipt of the reply and its transmission to the Accountant General should be carefully watched. A copy of the objection statement should be kept in the treasury.

Treasury Order 28.

82. A Treasury Officer receiving an intimation from an audit officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, must effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer must, without delay, repay the sum by such method as the audit officer may prescribe.

Note 1.—A Treasury Officer should refuse to pay disallowed sums in future till the Accountant General authorizes the payment to be resumed.

Note 2.—If an officer from whom a recovery is ordered has meantime been transferred to another district, the Treasury Officer should, without delay, pass on the order of recovery to the other treasury.

Note 3.—A Treasury Officer must simply and promptly carry out the retrenchment orders he has received and may not enter into any correspondence.

Note 4.—Recoveries should be made at rates laid down in note 2 under article 67, Madras Financial and Account Code.

83. A register should be kept in each treasury in which separate pages should be set apart for each officer or department, as may be convenient, drawing money from the treasury. As soon as any amount is retrenched, whether through the objection statement or a separate slip, it should be entered in this register for recovery and should be recovered from the next bill presented by the officer concerned for payment as provided below. When any bill is presented for payment, the register should be consulted to see whether any recovery has to be effected. If any recovery is made, it should be duly noted in the register, the number and date of the voucher being also quoted in it.

Recoveries should also be distinctly shown at the foot of the bills (not on sub-vouchers), the number and date of the objection statement or other authority being distinctly quoted.

84. In order to obviate delays in the recovery of overdrawals or other sums under objection, the following procedure has been laid down and should be strictly followed:—

(i) A retrenchment of a contingent charge must be made from the next contingent bill of the office concerned.

(ii) The recovery of a sum retrenched from a pay bill should ordinarily be made from the next pay bill, and of a sum retrenched from a travelling allowance bill from the next travelling allowance bill; but retrenchments of travelling allowances must be recovered in cash or from pay bills when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered.

Note.—If no bill of a similar kind is likely to be submitted and the officer concerned does not make a prompt refund or engage to do so without delay, the orders of the Accountant General should be obtained as to the course to be followed.

CHAPTER VI.—PENSION PAYMENTS.

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Prefatory Note.—The rules in this chapter apply primarily to pensions chargeable to Provincial Revenues. In the case of pensions chargeable to the Central Government, see Chapter 18, Civil Account Code, and also Part X, Civil Service Regulations.

The Rules in Part X, Civil Service Regulations, relating to the procedure for the payment of pensions in India, have been embodied in this chapter only in so far as they are required for the Treasury Officer's guidance.

SECTION A.—GENERAL PROCEDURE.

85. Payments of pensions are made only on pension payment orders issued by the Accountant General and these must be produced before the Treasury Officer every time a payment is desired.

86. The Treasury Officer's halves of the pension payment orders should be pasted in serial order in separate files, one for each class of pensions. The rules regarding these orders are in the Civil Service Regulations, articles 939 to 943. These files must be kept in the personal custody of the Treasury Officer.

Note 1.—When a male pensioner is specially exempted by the local Government from personal appearance, the fact should be noted on his pension payment order, and in all cases of non-appearance of a male pensioner (Civil Service Regulations, article 945), a note will be made on the pension payment order of the form in which proof was given, within each year, of the pensioner's continued existence, e.g., " Pensioner visited the Collector on   ", and the initials of the Treasury Officer or of the officer verifying the fact should be put against the note.

Note 2.—After the commuted value of a portion of a pension is paid from a treasury both halves of the pension payment order must be returned without delay to the Audit Office which will issue a fresh pension payment order authorising payment of the reduced pension in future.

No. 2.

Page 48, *Chapter VI, article* 88.—*Delete* the words " if necessary " occurring at the end of the first sentence of this article.

(O.M. No. 28385-1, Codes, dated 3rd September 1927.)

[I, 10-10-27]

SECTION B.—REGISTERS OF PENSION PAYMENT ORDERS.

87. The Treasury Officer will keep a register in Form 19 of the pension payment orders issued on his treasury which register will serve as an index to the files of orders referred to in article 86. After seeing that a new order is correctly entered in this register, he will put his initials in the column of "Name of pensioner," and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of the death of the pensioner or an application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials.

SECTION C.—PAYMENT AT SUB-TREASURIES.

88. The pension payment orders will be entered at the District Treasury in the register referred to in article 87 and a note made in the Remarks column of the register of the name of the sub-treasury at which the pension is payable (and also the date of birth of the pensioner, if necessary). Both the halves will then be transmitted to the Sub-Treasury Officer who will, after recording the necessary entries in his register of pension payment orders (Form 19), retain his half and deliver the pensioner's half to the pensioner. There should be two registers, one for political and the other for service pensions. The sub-treasury halves of the pension payment orders shall be kept under the lock and key of the Sub-Treasury Officer.

Note.—The register of pension payment orders at sub-treasuries shall be maintained in the same manner as at the district treasury—see article 87.

SECTION D.—MANNER OF PAYMENT AND IDENTIFICATION OF PENSIONERS.

89. As a rule a pensioner must take payment in person after identification by comparison with the pension payment order.

When a pensioner appears to take payment of his pension, the disbursing officer should check his personal marks and the signature on the receipt with the facsimile of the signature pasted on the original payment order. If a pensioner cannot sign his name, his thumb impression on the receipt should be compared with the original thumb impression already taken on the Collector's half of the pension payment order.

Note 1.—A pensioner drawing pension for the first time should also be required to produce a copy of the order communicating the sanction to his pension.

Note 2.—The pension payment orders do not contain a full description of the pensioner in the case of pensioners who before retiring belonged to one of the classes mentioned in articles 297 (*c*), (*d*) and (*e*), 654 and 678 of the Civil Service Regulations. In cases of doubt, if such a pensioner is not known to the paying officer, he may be required to produce a life-certificate or other evidence of identity.

90. A pensioner specially exempted by the local Government from personal appearance, a female pensioner not accustomed to appear in public, or a male pensioner who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension upon the production of a life certificate signed by a responsible officer of Government or by some other well-known and trustworthy person. A life certificate given by a sub-postmaster drawing not less than Rs. 50 per mensem, a Tahsildar, a village headman or the head of a village panchayat may be accepted if the certificate is trustworthy.

Note.—All officers of not lower rank than the Collector of a district are empowered to grant exemption from personal appearance to persons drawing pensions.

The exercise of this power will be restricted to the authorities mentioned below:—

1. The Hon'ble the Chief Justice of the High Court.
2. The Board of Revenue (all departments).
3. The Collectors of districts.
4. The Inspector-General of Police.
5. The Inspector-General of Prisons.
6. The Inspector-General of Registration.
7. District Magistrates.
8. District and Sessions Judges.
9. The Agents to the Governor in Ganjam and Vizagapatam and the Government Agent, Godavari.
10. The Director of Public Instruction and Commissioner for Government Examinations.
11. The Chief Engineer, Public Works Department.
12. The Surgeon-General.

91. A pensioner of any description who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, or by a Chaplain, or any gazetted officer of Government, or by any person holding a Government title, is also exempted from personal appearance (article 946, Civil Service Regulations).

92. (*a*) In all cases referred to in articles 90 and 91, the disbursing officer must take precautions to prevent impositions, and must, at least once a year, require proof, independent of that furnished by the life certificate, of the continued existence of the pensioner.

(*b*) For this purpose he should (save in cases of exemption from personal appearance granted under article 90 and in the case of purdah ladies) require the personal attendance and due

identification of all pensioners who are not incapacitated by bodily illness or infirmity from so attending, and in all cases where such inability may be alleged, he should require proof thereof in addition to the proof submitted of the pensioner's existence.

Note 1.—When payment of pensions is made on the authority of a life certificate, the signature of the messenger in whose favour the endorsement to pay the pension is made, should invariably be taken in token of the receipt of the amount specified in the pension bill. When the messenger is illiterate, his thumb impression, duly attested by a witness, should be obtained.

Note 2.—The disbursing officer is personally responsible for any payment wrongly made. In cases of doubt, he should consult the Accountant General.

Note 3.—A pensioner of rank may be privately identified by the disbursing officer and need not be required to appear at a public office.

93. Special risk of fraud exists in the payment of pensions of women who do not appear in public; special care should therefore be taken in the identification in these cases. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women should be attested by two or more persons of respectability in the town or village. The examination of gosha pensioners should be conducted without extra expenditure to Government by two non-purdha female pensioners. Extra remuneration should be paid only in special cases.

SECTION E.—PAYMENT OF PENSIONS BY POSTAL MONEY ORDERS.

94. At the option and cost of the pensioner, payment of civil and military pensions of Rs. 50 and less per mensem may be made by postal money order. The following rules should be observed in regard to payment under this system :—

(1) The pensioner who elects to have his pension paid by money order should present in person to the Treasury Officer a declaration to that effect, with his copy of his pension payment order. The Treasury Officer should then identify the pensioner as laid down in article 89 and instruct the pensioner to communicate any change of address. The Treasury Officer should then place the declaration and both halves of the pension payment order in a separate register 'Pensions payable by Money Order' specially opened for the purpose.

(2) Not later than the 10th of each month, a Treasury office clerk, deputed for the purpose, should make out a money order form for each pensioner noted in the above register for the amount of pension, less the money order commission and make corresponding payment entries in the table at the back of the pension payment orders. The Treasury Officer should sign the

money order form and initial the entries in the back of the pension payment orders after comparing the three documents carefully.

(3) The amount to be remitted should not be paid to the Post Office in cash but by transfer to the credit of the Post Office. The money order forms should be sent to the Post Office with a covering list together with a certificate by the Treasury Officer that the amounts of the money orders and the commission thereon have been credited to the 'Post Office' in the treasury accounts by transfer.

(4) It is not necessary to prepare separate pension bills fo each pensioner. The payments should be shown in a separat schedule (Form 22) which should show the following particulars:

(*a*) The number of the pension payment order (column 1);
(*b*) The name of the pensioner (column 2);
(*c*) The amount (column 3);
(*d*) Remarks (column 4).

The total of column (3) should be written both in figures and in words. The Treasury Officer should certify that he has satisfied himself that all payments noted in the schedule have actually been remitted by money order. This schedule will serve as a voucher and will bear the Treasury pay order and the stamp 'Paid by Transfer' and should be forwarded with the corresponding list of payments to support the debit in the treasury accounts.

(5) The Treasury Officer should watch for the money order receipts for all remittances shown in the special register and in order to minimise the risk of fraud he should also compare the signature in these receipts every month with the pensioner's signature on the pension payment order. The money order receipts need not be sent to the Accountant General but should be filed in the treasury.

In the next month's schedule, however, the Treasury Officer should furnish the following certificate:—

"Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and filed them in my office."

(6) The Treasury Officer should satisfy himself, once every six months in such manner as he thinks desirable, that the pensioner is actually alive. Collectors will see that the village officials report promptly the death of any pensioner whose pension is paid by money order.

(7) The Treasury Officer should obtain every half year from each pensioner whose pension is remitted by money order, a certificate of non-employment required by article 953 (*a*), Civil Service Regulations, and add the following certificate in the schedules for January and July :—

"Certified that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity either under Government or under a Local Fund during the past six months."

In the case of pensioners who are re-employed, the certificate may be suitably amended according to the facts.

SECTION F.—PERIODICAL IDENTIFICATION OF PENSIONERS.

95. (1) On the first appearance of a pensioner and once in the course of every year thereafter, the disbursing officer should, except in the case of pensioners mentioned in clause (2) below, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner should then be identified from the particulars given in the disbursing officer's half of the pension payment order or in the audit register as the case may be. Identification should also be made by an examination of the impressions given on the bill with those pasted on the pension payment order or in the audit register, if the pensioner cannot be identified by other means with absolute certainty.

(2) Except Indian Princes, European ladies, persons who have been gazetted officers, persons who hold Government titles and pensioners whose monthly pension exceeds Rs. 50 and others, who have been specially exempted by Government (these exceptions being made on the ground that there can be no difficulty in future identification), all pensioners shall be liable to the operation of these rules.

(3) Purdah ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate, or in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer.

(4) On the renewal of a pension payment order the original impression must be cut off from the old, and attached to the new order.

Note 1.—The person before whom a finger-print has been recorded should append a certificate as follows:—

"Certified that the above finger-prints have been taken in my presence and under my personal superintendence from the left hand of the individual whose name is entered in this pension payment order."

Note 2.—In the case of Police pensioners, if the disbursing officer entertains any doubt as to the identity of such a pensioner, he may require the local Inspector of Police to identify him. The Inspector would then be responsible for the correct identification of the pensioner.

96. To ensure that the pensioner attends personally at least once a year, the disbursing officer should note the letters "L.C." under his initials, in the cages provided for noting monthly payments on the reverse of the Collector's half of the pension payment order, each time a payment is made on a life certificate, and should send out a call for the personal appearance of the pensioner or require proof, independent of that furnished by the life certificate, of the continued existence of the pensioner, when the period of continuous non-appearance approaches a year.

SECTION G.—PAYMENTS TO AGENTS.

97. (*a*) A pensioner not resident in India may draw his pension at any treasury in India through a duly authorized agent, who must either produce a certificate by a Magistrate, a Notary, a Banker, or a Minister of religion, on each occasion, that the pensioner was alive on the date to which his pension is claimed, or execute a bond to refund overpayments, and produce such a certificate as aforesaid at least once a year.

(*b*) A pensioner of any description resident in India is exempted from personal appearance if he draws his pension through a duly authorized agent, approved by the local Government, who must execute a bond to refund overpayments and produce at least once a year a life certificate signed by any of the persons authorized by article 91 to sign such certificates.

(*c*) The pension of an officer drawing his pension through an agent who has executed a bond to refund overpayments should not be paid on account of a period of more than a year after the date of the life certificate last received, and the Accountant General and the disbursing officer should be on the watch for authentic information of the decease of any such pensioner and, on receipt thereof, should promptly stop further payments.

Note 1.—The Banks and Companies mentioned below have been approved by the Government of Madras as Agents through whom pensioners in this Presidency may draw their pension subject to the conditions laid down in clause (*b*) of this article:—

(1) The Imperial Bank of India.
(2) The National Bank of India.
(3) Messrs. Binny & Co.
(4) Messrs. Parry & Co.

Note 2.—The pension of an insane person can be paid to a guardian appointed under the Lunacy Act IV of 1912 or to such persons as may be appointed by the local Government or any other authority who sanctioned the pension to receive it.

SECTION H.—BILLS AND RECEIPTS.

98. Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or if few in number, may support separate entries in the cash book and list of payments), or on a single bill (Form 20 or 20-A) for all on account of each class of pensions. On the latter plan the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries (Civil Service Regulations, 952) or (in authorized absence) on life certificates, note being made in the latter case, on the separate receipts, of the name of the person really receiving the money. On all such documents should be entered the number of the entry in the bill.

(1) When payment is made on a life certificate it should be made for the months completed on or before the date of the certificate.

(2) Where the determination of a pension cannot be fixed at a precise date, the pensioner's receipt must be accompanied by a certificate that the event, whatever it is, which determines the pension, has not happened.

(3) A declaration in the following form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June:—

"I hereby declare that I am not married, and that I have not been married during the past half-year.

..............................Daughter } of the late
..................................Widow }

"We certify to the best of our knowledge and belief that the above declaration is correct."

(To be signed by two responsible officers or well-known persons.)

(4) A certificate of non-employment is printed in English and in vernacular in Form 20 and should be signed by all pensioners except ex-inferior servants, and ex-policemen who are in receipt of a pension of not more than Rs. 10 a month. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment, or in an establishment paid from a Local Fund, during the period for which the pension is claimed, he should furnish the necessary particulars therein and the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

Note 1.—The Treasury Officer should pay special attention to rules 2, 5 and 9 under article 330, Civil Account Code, Volume II, 8th Edition (Reprint), in the case of pensions payable from Central Revenues.

Note 2.—In the case of pensions a part of which is debitable to local funds and a part to Government, the portion relating to local funds should be separately enfaced on the bill and debited in the first instance to a suspense head, care being taken to note in red ink the particular local fund which should bear the charge. The suspense head should be cleared by monthly recoveries from the local funds concerned.

99. Every payment is to be entered on the reverse of *both* portions of the order and attested by the initials of the disbursing officer. In the case of pensions paid at sub-treasuries the district treasury should see that the necessary certificates are attached.

SECTION I.—PLACE OF PAYMENT.

100. **Pensions payable in India may be paid in any district in India.** Treasury Order 20.

SECTION J.—TRANSFERS IN INDIA.

101. The local Government or the Accountant General may, on application and on sufficient cause being shown, permit transfer of payment from one treasury in India to another. This jurisdiction may be delegated by the local Government to any executive authority not lower than that of the Collector or other District Officer.

1. The transfer of payment of pensions to Pondicherry, where there is no treasury and where the arrangements for payment involve risk, is not permissible.

2. The above article applies primarily to service pensions. They may, however, be held to apply also to political pensions; but in this case the Accountant General should, before permitting transfer, obtain the concurrence of the authority empowered to permit a change of residence on the part of a political pensioner.

The Collectors of Kurnool, North Arcot and Kistna and the Government Agent, Tanjore, are authorized to arrange, in communication with the Accountant General, for the transfer of the payment of the stipends of political pensioners who may proceed to reside at stations either within or outside the limits of the Presidency. The Paymaster, Carnatic Stipends, may exercise similar authority as regards the Carnatic stipendiaries.

102. (*a*) A copy of any order issued by the local Government or other executive authority under the preceding article should be forwarded to the Accountant General, and the Collector of the district from which the payment is to be transferred should be instructed to return his half of the pension payment order.

(*b*) The Accountant General will then either issue a new payment order, or enface the payment order for payment at the new treasury, and forward it to the Treasury Officer, who will, in future, pay the pension, or, if the treasury is in another province, will move the Accountant General of that province to do so.

No. 34.

Page 56, *Article* 106.—*Add* the following at the end of this article:—

"With his report he should submit a separate statement showing the names of pensioners, if any, who have not drawn their pensions for three years in the case of superannuation and six years in the case of political and other pensions together with reasons for the failure to draw them, if known."

(Memo, 18211, Exp.-1, dated 18th Oct. 1928.)

[No. 34, dated 31st Oct. 1928]

103. A Treasury Officer may authorize payment in any of the outlying treasuries subordinate to his district of a pension payable under proper authority, at his headquarters, and may transfer the payment of a pension from such subordinate treasury to the district treasury, or from one subordinate treasury to another in the same district.

SECTION K.—RENEWAL OF PENSION PAYMENT ORDER.

104. Treasury Officers are authorized to renew pension payment orders, without reference to the Audit office, in cases in which the pensioner's half is lost, worn or torn, or the entries on the reverse of either the pensioner's or Collector's half are completely filled up. A fee of annas four should be levied from the pensioner for the issue of a duplicate pension payment order in lieu of the original lost. The renewed pension payment orders should bear the old number and date and facsimile of signature. And the old ones should be retained by the Treasury Officer for one year and then destroyed. A note of the issue of new pension payment orders should also be made in the remarks column of the register of pension payment orders.

Note.—In the case of pensions paid at sub-treasuries the pension payment orders should be returned to the district treasury for renewal.

105. When a new pension payment order is issued in place of a lost one, the Treasury Officer should see that no payment is made on the pension payment order alleged to have been lost, by a strict observance of article 99.

SECTION L.—LAPSE OF PENSIONS.

106. The Treasury Officer should examine the files of pension payment orders every six months and report to the audit office cases of non-drawals of pensions, if any.

107. All officers, who pay civil pensions, should report promptly to the Accountant General the decease of any civil pensioner, and when a pensioner fails to appear to receive his pension for three months, inquiries should be made through the District Police as to the cause of his non-appearance.

108. If a pension payable in India remains undrawn for more than one year, the pension ceases to be payable. (Article 956, Civil Service Regulations.)

109. If the pensioner afterwards appears, the disbursing officer may renew his payments. But the arrears cannot be paid if the pension in arrears is to be paid for the first time or if the

amount of arrears exceeds Rs. 1,000, without the previous sanction of the authority by whom the pension was sanctioned to be obtained through the Accountant General. (Article 957, Civil Service Regulations.)

Note.—In cases where the pension is sanctioned by the local Government, it may delegate its powers under this article to Heads of Departments or other subordinate authorities.

110. If the suspension of payment is attributable to error or neglect by any public officer, the Accountant General may direct payment of the arrears without taking the orders of the Government. (Article 958, Civil Service Regulations.)

SECTION M.—DECEASED PENSIONERS.

110-A. Pension can be drawn for the day of a man's death, irrespective of the hour at which death takes place.

111. (*a*) On the death of a pensioner, payment of any arrears actually due may be made to his heirs, provided that they apply within one year of his death. It cannot be paid thereafter without the sanction of the authority by whom the pension was sanctioned to be obtained through the Accountant General.

Note.—In cases where the pension is sanctioned by the local Government, it may delegate its powers under this article to Heads of Departments or other subordinate authorities.

(*b*) But if the arrears of pension do not exceed Rs. 100 and the case presents no peculiar features, the Accountant General is empowered to pass the arrears on his own authority.

(*c*) After payment of the arrears of pension, the pension payment order (both halves) should be returned to the Accountant General (through the district treasury in the case of payments at sub-treasuries) with a note of the date of the death of the pensioner. (Article 959, Civil Service Regulations.)

112. Any person claiming as the heir of a deceased pensioner should be required to produce the pensioner's half of the pension payment order, or if no pension payment order has been issued, the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

Note.—The rule regarding the last payment of pay, etc., to a Government servant (see article 111 of the Madras Financial and Account Code) applies here also.

113. Subject to the provisions of article 959, Civil Service Regulations (article 111 above), the arrears of pension of a deceased pensioner may be paid to the heirs of the deceased without the production of the usual legal authority, to the extent of

Rs. 500 under the orders of the Collector, or other officer responsible for the payment, after such enquiry into the rights and title of the claimants as may be deemed sufficient. Any excess above Rs. 500 may similarly be paid under the orders of the local Government on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt, payment should be made only to the person producing legal authority.

Rule 1.—Whenever a claim is preferred for the payment of arrears of pension due to a deceased pensioner, the claim must be supported not only by a death certificate, but by evidence sufficient to establish the relationship of the claimant to the deceased.

Rule 2.—In cases in which the claim does not exceed Rs. 500, it should be supported by a certificate signed by one or two respectable officers of Government drawing a salary of Rs. 100 and upwards, or by such other well-known and trustworthy person as may be approved of by the disbursing officer to the effect that they will hold themselves responsible for the amount paid to the claimant in the event of his heirship being thereafter disputed by any other person.

SECTION N.—ANNUAL RETURN.

114. An annual return of pensioners in Form 21 should be sent to the Accountant General from every treasury whence pensions are disbursed. Treasury Officers should attend to the following instructions in the preparation of this return:—

(1) The statement should include only service and political pensioners.

(2) The statement should not include the names of persons in receipt of pensions chargeable to the Civil Fund or to Local Funds or to other bodies financially independent of the Government of India (viz., Hongkong, Mysore, Straits Settlements, Ceylon and other Governments) or of those in nominal possession of compensations granted to pagodas or mosques in lieu of lands resumed or other similar compensations which partake of the nature of annuities either terminable within a stated period or not terminable.

(3) With the statement of each class of pensioners, should be appended a list showing the pension payment order numbers of those included in each item under the headings 2, 3, 5, 6, 7, 9, 10, 11 and 12 of the statement (see Form 21).

(4) In the case of political pensioners who are formed into groups and in whose cases one pension payment order is issued

No. 35.

Page 59, *Chapter VI, Section Q, Commutation of Pensions.*—*Insert* the following as a new article :—

118-A. The amount payable in commutation of civil pensions under the Civil Pensions (Commutation) Rules and the subsidiary rules thereto framed by the local Government is payable at the treasury at which the pension is being or is to be drawn.

(Memo. No. 20700, Exp.-1, dated 12th July 1928.)

[No. 35, dated 31st Oct. 1928]

for more than one individual, each pension payment order should be calculated as constituting only one pension and the age of the oldest of all should alone be taken into consideration.

(5) The year of birth should alone be taken into consideration for calculating the age of each pensioner and not the actual date of birth.

SECTION O.—LIST OF PENSIONERS OVER SEVENTY YEARS OF AGE.

115. A list of pensioners over seventy years of age, whether political or service pensioners, is sent in November of each year by the Accountant General to the Collector of each district. The continued existence of the pensioners should be attested by special inquiries and report made to the Accountant General as early as possible.

SECTION P.—GRATUITIES.

116. (*a*) Gratuities will be paid by Treasury Officers on authority received from the Accountant General, to whom, under article 938 (*a*), Civil Service Regulations, the sanction is communicated by the sanctioning authority or by another Audit Officer. The payee should also be required to produce the copy of the order by which the sanction to the gratuity was communicated to him; and the Treasury Officer should record the fact of payment having been made on the copy of the order so produced.

(*b*) Gratuities are payable only to and upon the receipt of the persons legally entitled to receive them and not to or upon the receipt of the head of the office or department in which the gratuitants formerly served.

117. If a gratuity remains undrawn for more than three months, the payment order should be returned to the Accountant General with an explanation of the cause of the non-appearance of the gratuitant.

SECTION Q.—COMMUTATION OF PENSIONS.

118. When a political or a revenue pension is capitalized and paid off, the recipient thereof should be paid his or her pension up to the end of the month preceding that in which the former is disbursed, if not more than six months have elapsed since the date of the application for the commutation.

When an amount sanctioned cannot be disbursed within the first half of a month, the payment should be deferred until the beginning of the following month. If, however, more than six months have elapsed from the date of the application to Government, the calculation should be revised.

CHAPTER VII.—BILLS AND REMITTANCES.

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Note.—The receipts and payments on account of Bank drafts issued under the note to article 324 of the Madras Financial and Account Code in lieu of Remittance Transfer Receipts do not pass through Government accounts and the rules in this chapter are not applicable to those Bank drafts.

INTRODUCTORY.

119. The rules made by the Governor General in Council laying down the conditions under which supply bills and remittance transfer receipts may be issued are contained in Chapter VII, Resource Manual, and Chapter 10, Civil Account Code, Volume I, 8th Edition (Reprint). The rules in the latter have been reproduced in Chapter XI, Madras Financial and Account Code, in so far as they are required for the guidance of departmental officers under the control of the Madras Government.

The special rules prescribed by the Auditor General and the Governor General in Council in regard to the accounts to be maintained, the precautions to be taken and the procedure to be followed generally by treasury officers in connexion with bills and remittances are contained in Chapter 20, Civil Account Code, Volume II, 8th Edition (Reprint). These have been reproduced in this chapter together with certain rulings incorporated in the past in Chapter 21, Madras Treasury Manual. It should be noted that the rules in Chapters 10 and 20 of the Civil Account Code and Chapter VII of the Resource Manual are the main rules in

force in regard to all procedure relating to bills and remittances and that they have been embodied herein along with the relevant subsidiary orders for convenience of reference.

FORMS OF BILLS.

120. Two forms of bills are used for remittance of public funds in India, viz., *supply bills* and *remittance transfer receipts*. *Supply bills* are issued under the rules laid down in the Resource Manual or under special orders of the Deputy Controllers of the Currency; the conditions of issue of *transfer receipts* will be found in Chapter XI of the Madras Financial and Account Code. The names of treasuries which issue and cash bills will be found in a separate publication, the "List of Treasuries and Sub-treasuries in India." Article 356, Civil Account Code.

121. Supply bills and transfer receipts are prepared on special forms prescribed by the Government of India. Different forms are used for drawal on treasuries and on the local head offices and branches of the Imperial Bank of India. Article 357, Civil Account Code.

ISSUE OF BILLS.

122. Before the commencement of a new official year, a *Register of bills issued* (Form 23 [T. & A. 143]) should be opened, by paging it and setting apart a sufficient number of pages for every treasury usually drawn on; the pages should be ruled, and the lines numbered in the column headed 'Special or District.' The series of district numbers will thus be separate for each district, and will commence anew with each official year; a number cannot be used again, though the bill has been cancelled before another is drawn on the same district. In other columns will be entered the printed (or general) number, the date and amount of the bill, the names of the remitter and payee, and the authority for issue, whether this be contained in an article of Chapter XI, Madras Financial and Account Code, or in a rule laid down in the Resource Manual, or a letter of the Deputy Controller of the Currency; the remarks column will be left blank for note of issue of duplicates, of cancellation, and the like. Article 358, Civil Account Code.

123. Supply bills and transfer receipts drawn on the same district will be recorded in the same district issue register, and in the same series of district numbers. Article 359, Civil Account Code.

Note.—At treasuries banking with branch banks, there will be a separate series of numbers for remittance transfer receipts and supply bills, the former being issued by the bank and the latter by the Collector.

Article 360, Civil Account Code.

124. Bills should be prepared and signed from time to time as they are applied for, immediately on the receipt of cash; the business of signing them should not be postponed till the close of office, and on no account may the office be closed till all bills applied for have been issued. Each must be signed legibly with the signature of the drawer (who should take pains to maintain a uniform signature), and should then be torn by him from the counterfoil.

Note.—The counterfoils of bills issued should be periodically bound up; they need not be preserved for more than three complete account years.

Article 361, Civil Account Code.

125. At the time of signature, the register of bills issued together with the application for the bill, the advice list (article 127) and the book of forms, will be laid together before the Treasury Officer; the advice list must be signed before the close of office, but he will initial each entry therein, and in the register and the counterfoil, at the same time as he signs the bill, after he has satisfied himself that—

(*a*) the several documents agree;

(*b*) the authority for issue is sufficient;

(*c*) the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the bill;

Note.—In the case of remittance transfer receipts *in favour* of a public officer, the purpose for which the remittance is made must be plainly stated in the body of the bill, in order that the document may be complete in itself and independent of a covering letter; but the drawer's omission to give this information will not justify the drawee in refusing payment.

(*d*) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and the annas and pies in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain annas and pies, the words end with the word 'only';

(*e*) a sum a little in excess of that for which the bill is granted is entered in words across the bill at right angles to the type;

Note 1.—'Under thirty rupees' will mean that the bill is for a sum not less than Rs. 20 but less than Rs. 30; and similarly, 'under eight hundred rupees' will mean that it is for less than Rs. 800, but not less than Rs. 700.

Note 2.—The cross entry is not necessary if the amount in words is typed perforated by a special cheque-writing machine.

(*f*) the bill is signed in every case by the Accountant, and also by the Treasurer when the bill is issued in exchange for cash, but by the Accountant, a second time, instead of the Treasurer when the amount has been received by transfer in account; the Treasurer should enter the amount in the native character at the same time as he signs the bill.

Note.—The provision that each bill issued in exchange for cash shall bear the Treasurer's signature is only intended to bring home responsibility to him; bills issued by branch banks holding the Government balances need be signed by the Bank Agent only.

ISSUE OF REMITTANCE TRANSFER RECEIPTS BY MILITARY ACCOUNTS OFFICERS.

126. (*a*) The Military Accounts officers named below are authorized to grant Remittance Transfer Receipts *at par* upon any Civil Treasury on which they have no assignments, for making casual payments for any of the purposes and subject to the conditions mentioned in articles 325 and 328, Madras Financial and Account Code:— Article 176, Civil Account Code.

(1) Controllers of Military Accounts of Commands and Districts.
(2) Field Controllers and Field Disbursing Officers.
(3) Controller of Army Factory Accounts.
(4) Controller of Royal Air Force Accounts.
(5) Controller of Marine Accounts.
(6) Military Accountant General.

(*b*) These officers may also draw remittance transfer receipts *at par* on any treasury in India for Military officers serving with an expeditionary force up to the limit of monthly pay and allowances, including staff allowances, provided that, when the means of remittance by postal money order are available, remittance by transfer receipts may not be made for sums of less than Rs. 50 in each case.

(*c*) No transfer receipts can be drawn by civil treasuries on any of these officers.

Note.—Remittance transfer receipts *at par* should not be used for the purpose of making regular periodical payments.

ADVICE LISTS.

127. The advice list (Form 24) will include both supply bills and transfer receipts drawn on the same day on a particular treasury. The general as well as the special or district number Article 363, Civil Account Code.

of each must be shown. The advice will be initialled as each bill is signed, and the list will be totalled, closed and signed by the Treasury Officer, and despatched without a covering letter, without fail, before the treasury closes on the day of issue.

Note.—Whenever two or more sheets are used for advising the issue of remittance transfer receipts and supply bills, each such sheet of the advice lists should be signed by the Treasury Officer.

Article 364, Civil Account Code.

128. At places where the treasury banks with a branch Bank, there will be separate advices for remittance transfer receipts and supply bills, the former being issued by the Bank, and the latter by the Collector.

Article 365, Civil Account Code.

129. If alterations be made in a bill prior to issue, the corrections should be noted in the advice, and each alteration, both in bill and advice, should be authenticated by the drawer's initials, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the *drawer*, and not the drawee, must bear the loss. But the drawee must remember and apply the numerous defensive checks provided for him.

Note.—Corrections in remittance transfer receipts and supply bills drawn on the Imperial Bank of India and its branches should be attested by full signature.

Article 366, Civil Account Code.

130. Advices of bills drawn on any of the local head offices (at Calcutta, Madras and Bombay) or branches of the Imperial Bank of India should be sent direct to the Secretary and Treasurer of the head office or the Bank Agent concerned, as the case may be.

ACCOUNTS OF BILLS ISSUED.

Article 367 Civil Account Code.

131. The district issue registers will be, with the check margins of the bills themselves, the only record of detailed transactions preserved in the office, but at the time of issue each must be entered in a *general list* of bills issued, to be submitted to the Accountant General with the monthly account.

Article 368, Civil Account Code.

132. There will be four general issue lists, namely:—

Supply Bills, local (*i.e.*, issued on treasuries in the same audit circle).

Supply Bills, foreign (*i.e.*, issued on treasuries in other audit circles).

Transfer Receipts, local.

Transfer Receipts, foreign.

For local bills, Form 25 is prescribed; for foreign bills, Form 26.

133. The general number of each bill must be given, without fail, in these lists; the special or district number is not required. Each of the four will be totalled daily, and its total carried separately into the day-book. Article 369, Civil Account Code.

134. At the end of the month these lists will be submitted in original to the Accountant General with the treasury account, wherein the totals only will be shown of the receipts of the month under supply bills and remittance transfer receipts, local and foreign, respectively. No office copy of these lists need be kept by the Treasury Officer. Article 370, Civil Account Code.

CROSS-CHECKS.

135. It will be useful to note the cross-checks which a Treasury Officer can each evening apply to the several documents connected with bills issued. The several advice lists and the district issue registers check one another directly; the total of each general list must agree with the total of the advice lists for that class, and this agreement should be at times tested by the Treasury Officer himself; the total of each general list, too, should, day by day, be compared with the credit in the day-book; and lastly, the issue of forms should be checked by the number of entries in each pair of general lists. Article 371, Civil Account Code.

REGULARITY OF SIGNATURE.

136. Variation in the signature of the drawer often entails much trouble on the paying treasury, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of, his signature, or other serious irregularity on the face of the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Article 372, Civil Account Code.

137. When any change of Treasury Officer occurs, a specimen of the signature of the new-comer should be forwarded by the outgoing officer to all treasuries usually drawn on. The following form will be convenient :— Article 373, Civil Account Code.

"The undersigned begs to notify to ——— that he has on this day been relieved of the executive charge of the treasury at——— by———, a specimen of whose signature is annexed.

———
Relieved Officer.

———

———
The——— 19 . *Relieving Officer.*"

Note 1.—If it should be necessary for a Treasury Officer to issue a remittance transfer receipt or a supply bill on a treasury not usually drawn upon, to which a specimen of his signature has not been sent under this article then, at the

time of the issue of the remittance transfer receipt or the supply bill he should also forward a specimen of his signature under a special forwarding letter, which should be posted in a separate cover and not in the cover containing the advice list.

Note 2.—When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among Treasury Officers.

CHECK ON PAYMENT OF BILLS.

Article 374, Civil Account Code.

138. The advice lists received from the issuing treasuries must be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post mark. They should then be sorted and arranged according to the treasuries from which they are received and pasted chronologically in guard files in such a way that advices received from each treasury may be kept together. These files should be kept under lock and key.

Note.—It may be as well to remind Treasury Officers of the security (against the fraud of altering after signature the amount shown in the advice) which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of any entry, whether of names or figures, in an advice requires the drawer's initials (article 129), so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any uncertified correction.

Article 375, Civil Account Code.

139. The advice lists, arranged in the manner prescribed in the preceding article, will facilitate the examination and identification of bills presented for payment. The entries made in the advice lists should be a sufficient obstacle to the encashment of bills forged or fraudulently altered; and their sequence effectually bars the use a second time of a district number, and suggests suspicion even of the advice list where a high number, general or special, follows a low one. The column for remarks provides space for necessary notes of calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment, or of advices of seconds or thirds; and the Treasury Officer should be careful to see that these notes are punctually made.

EXAMINATION OF BILLS PRESENTED.

Article 376, Civil Account Code.

140. On presentation of a bill for payment, the Treasury Officer must compare it with the advice, and should satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance. It should be borne in mind that in the case of a remittance transfer receipt the liability of Government to the payee named therein can only be discharged

by payment of the amount due thereunder to the said payee or his *lawful* agent or to a recognized bank in whose favour it is endorsed for the purpose. In cases therefore where payment is not made on an endorsement in favour of a recognized bank, the Treasury Officer should not merely satisfy himself of the genuineness of the payee's signature to the receipt on the back of a bill. If the payee himself is not in attendance, the Treasury Officer must assure himself that the presenter of the remittance transfer receipt is the agent or messenger of the payee duly authorized to receive payment. If, then, the presenter is unknown to the Treasury officials, or if known, should there be reasonable grounds for questioning his being in lawful possession of the remittance transfer receipt, the Treasury Officer should demand a writing from the payee, authorizing the presenter to receive payment on his, the payee's behalf. Similarly in cases where payment is made on an endorsement to a recognized bank the Treasury Officer must assure himself that the presenter of the remittance transfer receipt is the authorized agent or messenger of the bank.

Note 1.—Remittance transfer receipts are not payable at sub-treasuries save as expressly provided by notes in the "List of Treasuries and Sub-treasuries in India" or by rule 2 under article 320, Madras Financial and Account Code. But if the money payable on a remittance transfer receipt is required at a sub-treasury there is no objection to the issue of a cash order to the payee for presentation at the sub-treasury. In such a case the payee should receipt the remittance transfer receipt as "Received payment by a cash order on——— Sub-treasury," and the Treasury Officer at the district treasury should finally deal with the remittance transfer receipt, and should take the same precautions regarding the delivery of the cash order as are prescribed in the case of payment in cash. See also article 56 (and note 5 thereunder) and the note under article 324, Madras Financial and Account Code.

2. The letter of authority for receiving payment at the treasury referred to in this article is not liable to stamp duty.

141. The points of orders are, that the bill has been advised; that it corresponds in all particulars with the advice; that it bears the genuine signature of the drawer; that it bears the signature purporting to be that of the Treasurer, unless issued by the local head office or a branch of the Imperial Bank of India; that it has not been tampered with; and, of course, that it is not a cancelled or a lapsed bill or one of which a duplicate has been paid. Yet a bill may be paid— Article 377, Civil Account Code.

Without advice, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well-known and reliable holders, this security may be dispensed with. The Treasury Officer should in all such cases apply for the necessary advice without delay.

Even though differing from the advice, at the discretion and risk of the drawee, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the bill. But great caution should be exercised before paying on a bill an amount larger than that named in the advice.

Note.—If the remittance transfer receipt bears no signature purporting to be that of the Accountant, the fact should be immediately brought to the notice of the Treasury Officer who issued the bill, in order that he may ascertain whether the amount was correctly brought to book.

DOUBTFUL BILLS.

Article 378, Civil Account Code.

142. In case of erasure, alteration, or other serious cause for suspicion, the drawee should, before payment, refer to the drawer, the post office, or the Accountant General, as the case may require. Any material alteration of a bill without the consent of the parties, after it has been drawn, or endorsed, affecting the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake, as by inserting the words 'or order' in the endorsement of a supply bill will have no such effect. A merely technical defect, such as the omission by the drawer to note the purpose for which a remittance transfer receipt is required, will not justify the drawee's refusal to pay. Remittance transfer receipts should not ordinarily bear any other endorsement than that of the payee, and Government officers are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so, but payment should be made, if so desired, on endorsement of the remittance transfer receipt in favour of a recognized bank.

Note.—The order conveying the last instructions goes on: "There is no objection to the bank of paying on its own responsibility, and for the convenience of its constituents, transfer receipts bearing endorsements in addition to that of the payee. In all such cases, the bank must itself endorse the transfer receipts." (The bank had pointed out that the special endorsement of the payee was as full an acquittance to Government as a simple 'Contents received,'—in consequence, no doubt, of the stipulation on the face of the bill that it is NOT TRANSFERABLE.)

FORM OF RECEIPT

Article 379, Civil Account Code.

143. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the bill, and that it is given by the legal holder. On no account may a bill be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid.

(*a*) If the legal holder be dead, payment should be made only to his legal representative; a bill for less than Rs. 100 may, however, be paid without a certificate of administration.

(*b*) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the treasury, of the power-of-attorney should be made on the bill.

(*c*) If more than one person be named in a bill, all must join in order to give a valid endorsement or receipt.

(*d*) A bill payable to A.B. cannot be cashed on the receipt of his partner C.D. without production of a formal power-of-attorney; a bill payable to A.B. & Co. can be paid on the receipt, as A.B. & Co., of any member of the firm.

(*e*) Bills payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorized, generally or specially, by its regulations or by power-of-attorney, to receive moneys payable to such company or body.

In the case of bills payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer should first satisfy himself that the authority has been duly conferred.

(*f*) If the amount of the bill be payable by transfer to some head of account, the head of account to which it is transferred and the item in which it is included in the treasury accounts should be noted in the advice list, and separate credit should be given in the day-book or register concerned. The vouchers submitted with the list of payments will contain a certificate to this effect over the signature of the Treasury Officer. If the bill be endorsed to the Collector or other public officer, he should endorse it 'Credit to such a head of account' over his signature.

Note.—A public officer when he sends a transfer receipt to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must, before he signs the receipt, add to the words 'Received payment' the further words 'by transfer credit'. Omission to do this facilitates fraudulent appropriation of the money.

RECORD OF PAYMENT.

144. As each bill is paid, it must be stamped 'paid,' the date of payment and the amount paid being at the same time noted in the columns provided for the purpose in the advice list. The entry should then be initialled by the Treasury Officer in the column also provided therein. Entry must be made at the same time in the proper register of bills paid (see article 145). If the treasury

Article 380, Civil Account Code.

banks with a branch bank, the entry of payment in the register of the treasury will be made from the paid bills on their return from the bank (see article 130).

Note 1.—On receipt of advice of cancellation of any bill, or on its lapse, whether under article 151 of this Code or under article 338, Madras Financial and Account Code, its amount should be entered in the "Amount paid" column.

Note 2.—The destruction of the advice lists of bills drawn may be sanctioned by the Accountant General after he has completed and adjusted his list of lapsed bills for the period to which the advice belongs.

ACCOUNTS OF BILLS PAID.

Article 381, Civil Account Code.

145. A volume should be prepared at the beginning of the year (Forms 27 and 28), in which the bills will be entered as they are paid, the daily total being each day carried to the day-book. These registers of bills paid will be four in number (like those of bills issued), namely, for supply bills and for transfer receipts, each a pair, one of which is for local (Form 27) and one for foreign bills (Form 28).

Article 382, Civil Account Code.

146. Four schedules of bills paid (in the same form as the registers) should be punctually written up before office closes, in order to be submitted to the Accountant General with the bi-monthly lists of payments, and the bills themselves should be attached to their schedules.

PROCEDURE RELATING TO REMITTANCE TRANSFER RECEIPTS ISSUED BY MILITARY ACCOUNTS OFFICERS.

Article 383, Civil Account Code.

147. Transfer receipts issued by Military Accounts Officers (see article 126) undergo, previous to payment, precisely the same form of scrutiny and test. But the entry of the payment is to be made in the appropriate column of the Military Schedule of Payments [Chapter 27 of the Civil Account Code, Volume II, 8th Edition (Reprint)] and not in the registers prescribed in articles 145 and 146.

ISSUE OF DUPLICATES.

Article 384, Civil Account Code.

148. A duplicate of a bill may be issued under the circumstances stated in article 330, Madras Financial and Account Code; and in the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. No special form is provided for triplicates; the form of duplicate must be altered by hand. Neither duplicate nor triplicate can be issued without reference to the Accountant General if the bill has lapsed.

149. The duplicate and triplicate must be drawn in exactly the same terms as the original bill, with the same date, the same number, the same amount, and the name of the same payee; so that, if a lost bill has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original bill. Article 385, Civil Account Code.

150. No duplicate or triplicate older than six months should be paid without previous reference to the Accountant General, or, in the case of military transfer receipts, to the Controller of Military Accounts; nor should any duplicate or triplicate of a bill endorsed for payment at a sub-treasury be either cashed, or endorsed for payment at a sub-treasury, until the officer at the sub-treasury has certified that he has not paid the original, and that he has recorded the issue of a duplicate. Article 386, Civil Account Code.

CANCELLATION.

151. When a bill is cancelled, as provided in article 332, Madras Financial and Account Code, the fact of cancellation should be conspicuously noted across the face of the bill; at the *same* time note should be made in the register of bills issued (Form 23) and advice sent to the officer drawn on, who should at once record the fact in the remarks column of the advice list originally received and also note the amount of the bill in the column of 'Amount paid'—see article 144, rule 1. The amount refunded should be charged in the schedule of local or foreign bills paid (supply bills or transfer receipts), according as the bill cancelled is a local or a foreign bill; and the name of the treasury drawn upon should be entered in the column of 'Remarks.' The entry must be supported by the cancelled and duly receipted bill as voucher; and it must appear, even though issue and cancellation take place in the same month. The special (district) number of the cancelled bill may not be used for another bill even though no other has been drawn on the same district between the issue of the bill and its cancellation. Article 387, Civil Account Code.

EXCHANGE.

152. When a bill is exchanged for another (see article 334, Madras Financial and Account Code), the original bill will be treated and charged as a bill presented for payment, and the amount again credited as received for the issue of the new bill. Article 388, Civil Account Code.

LAPSE OF BILLS.

Article 389, Civil Account Code.

153. Supply bills and transfer receipts, which are not paid before the end of the third account year after that in which they are issued, lapse, and should be so marked in the 'Remarks' column of the advice list, their amounts being at the same time posted in the column 'Amount paid'; their amount is transferred to the credit of Government by an account entry made by the Accountant General. Should any one apply for payment of a lapsed bill he should be directed to address the Accountant General; if payment be sanctioned, the amount will be charged in the accounts as a miscellaneous refund and noted against the credit to prevent a double payment. The rule applies to bills drawn by treasuries under other Governments, as well as by those under the same Government.

1. Transfer receipts issued by Military Accounts Officers lapse in the same way as those of civil treasuries, and payment can be made only under an order of the Controller, Military Accounts.

2. Regarding transfer receipts for sepoys' remittances, see article 338, Madras Financial and Account Code.

SUPPLY OF FORMS.

Article 390, Civil Account Code.

154. Forms of supply bills will be supplied to Treasury Officers by the Deputy Controller of the Currency of the Circle and forms for remittance transfer receipts by the local Accountant General. Controllers of Military (including Army Factory, Royal Air Force and Marine) Accounts should make their own arrangements for the supply of these forms. Indents for supplies should be in Form 29, and should ordinarily be for twelve months' supply.

1. All these forms are now printed with a coloured ground-pattern on water-marked paper. Any fraudulent erasure is impossible, inasmuch as it involves the removal of so much of the coloured ground-pattern as to ensure detection.

2. It has been arranged that a proper colour shall be allotted to each province, and that both letter-press and ground-pattern shall be in that colour, the printed numbers alone being in black. For duplicates, unnumbered forms with the word 'Duplicate' enfaced prominently in ink of a different colour will be used.

3. For the convenience of commercial houses, it has been decided that supply bills for more than Rs. 1,000 may, if required, be issued in duplicate, the fact of such an issue being noted in the advice. A duplicate should not, however, be given, unless specially asked for.

CARE OF FORMS.

Article 391, Civil Account Code.

155. Immediately on receipt of a parcel of forms of bills, they should be carefully examined. The duplicates for district treasuries are made up in books of ten each, and bear no numbers; they should be counted. The originals are made up in books of fifty each, and bear a printed number in a general series peculiar

to the province; here the series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct.

156. The forms of bills and of advices should be placed in store under the key of the Treasury Officer, who should each morning issue the book or books containing bill forms, and the advice forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept back unissued unless it be spoilt; that the number expended in the day agrees with the total numbers of the two lists of bills issued, viz., on the local and on other Governments. Article 392, Civil Account Code.

157. Spoilt forms should never be destroyed; both the check margin and the form itself should be defaced under the Treasury Officer's initials, and the form returned to the Accountant General with the list of bills issued (Form 25), the defaced check margin being retained in the cheque book. Article 393, Civil Account Code.

GOVERNMENT MADRAS AUG 1927

CHAPTER VIII.—CENTRAL DEPARTMENTS.

158. The procedure to be followed by treasuries in receiving and paying moneys pertaining to the Central Government is governed by rules issued by the Governor General in Council and the Auditor General and contained in the Civil Account Code, 8th Edition (Reprint). In regard to the transactions of the Central departments which are directly under the control of the Government of India, viz.—

Central departments as defined in article 403, Civil Account Code, Volume II,

Railways,
Military Works,
Military, and
Posts and Telegraphs,

the Treasury Officer should follow the general rules of procedure in Chapters 1 and 16 of the Civil Account Code, 8th Edition (Reprint), as also the special rules applicable to the departments contained in Chapters 22, 24, 25 and 27 to 29 of the same Code, and such subsidiary orders as are issued from time to time.

159. As regards other Central transactions with which officers of the local Government are concerned as agents of the Government of India (see Devolution Rule 46), the relevant rules on the subject have been embodied as completely as possible in the Madras Financial and Account Code and this Code for facility of reference, although the main authority for these rules is the Government of India (and the local Government where they have been vested with the discretion). But in all doubtful matters, the rules in the Civil Account Code issued by the Auditor General on behalf of himself and the Government of India should be referred to.

No. 8.

Page 75, *Chapter IX*, *article* 161 *(ii)* *(a)*, *Special funds.—For* " Bhadrachalam Estates Village Service Fund ", *substitute* " Bhadrachalam-Nugur Special Fund ".

[No. 8, dated 12th Mar. 1928]

No. 1.

Page 75, *Chapter IX*, *article* 161 *(ii)* *(b)*, *List of Local Funds—Education funds.— Delete* items "(2) Kumbakōnam College Hostel Fund " and " (3) Mrs. A. V. Narasinga Rao's College Fund " and *renumber* items (4) and (5) as (2) and (3).

(G.O. No. 1543, Law and Education, dated 8th August 1927.)

[I, 10-10-27]

CHAPTER IX.—LOCAL FUNDS.

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EXPLANATION.

160. The expression 'Local Fund' denotes—

(1) revenues administered by bodies which by law or rule having the force of law come under the control of Government, whether in regard to the proceedings generally, or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments, the enactment of leave, pension or similar rules;

(2) the revenues of any body which may be specially notified by the Governor General in Council as such.

The transactions of Local Funds are not included in the public accounts.

Note 1.—The floating funds of a charitable endowment may, with the sanction of the local Government, be kept as a Local Fund.

LIST OF LOCAL FUNDS.

161. The local funds in this Presidency are—

(i) District, Taluk and Union Funds—Act V of 1884.

(ii) Other Funds—

• (*a*) Special Funds—

(1) Bhadrachalam Estates Village Service Fund.

(2) The Irrigation Cess Fund.

(*b*) Education Funds—

(1) The University Fee Fund.

(2) Kumbakonam College Hostel Fund.

(3) Mrs. A. V. Narasinga Rao's College Fund.
(4) District Educational Council's Fund.
(5) Elementary Education Fund —
(i) Local Funds.
(ii) Municipalities.

(*c*) Port, Marine, etc., funds—
(1) Madras Port Fund—Act XV of 1908.
(2) Minor Ports Funds—Act XV of 1908.
(3) Minor Ports Pilotage Funds—Act XV of 1908.
(4) Landing and Shipping Dues Funds—Acts III of 1885, V of 1863 and VII of 1871.
(5) Madras Coast Lights Fund—Act IX of 1904.
(6) Cochin Port Fund.
(7) Tuticorin Port Fund.
(8) Vizagapatam Port Fund.
(9) Tuticorin Port Trust Fund.
(10) Tuticorin Port Trust Provident Fund.
(11) Special Provident Fund for the Port Department.
(12) Lightkeepers' Recreation Fund.

(*d*) Cantonment Funds.

(*e*) Municipal Funds.

(*f*) Village Panchayat Fund.

LODGMENT OF FUNDS.

162. Municipalities are ordinarily obliged to place their funds in a Government treasury or a bank or branch bank used as a Government treasury, if there is one in or near the municipality.

Minor union boards should, as far as practicable, bank with the local Post Office Savings Bank or any other bank approved by Government.

SPECIAL FUNDS.

163. The management of these funds is vested in the Collector of the district, and the general supervision in the Board of Revenue. In support of the payments shown in the treasury account a consolidated receipt showing the expenditure against each fund under the signature of the Collector or, in his absence, of the senior gazetted officer (not being the Treasury Officer) present at headquarters, is submitted to the Accountant General.

DISTRICT EDUCATIONAL COUNCILS.

164. District Educational Councils should lodge their funds in district treasuries. They should intimate beforehand to the District Treasury Officer the limit up to which they propose to draw on the different sub-treasuries for the payment of grants-in-aid and other purposes. They should use separate cheque books for encashment at the Huzur Treasury and at different sub-treasuries and take particular care to see that the balance in the Huzur Treasury or the limit previously intimated for each sub-treasury is not overdrawn.

WITHDRAWAL OF MONEY.

165. Except in the case of the Bhadrachalam Estates Village Service Fund, withdrawal of money out of the funds lodged in the treasury by local bodies will be made on cheques presented at the treasury by the president or chairman or other duly authorized officer of the fund. Payments on account of the Bhadrachalam Estates Village Service Fund will be made on regular bills presented at the treasury.

OVERDRAWAL.

166. No local fund is allowed to overdraw the balance at its credit without obtaining beforehand a loan or contribution to cover the overdraft either from the local Government or the Government of India.

ACCOUNTS AT THE TREASURY.

167. The account of a local fund at the treasury is a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure. The Treasury Officer need only see that the voucher for payment is in proper form and signed by the proper officer and that the amount does not exceed the amount at credit of the banking account.

Note.—This rule does not apply in the case of the Bhadrachalam Estates Village Service Fund, whose charges are drawn from the treasury on detailed bills in which case the gross amount will be charged by the Treasury Officer in the accounts, the deductions on account of income-tax, fund subscriptions, etc., being credited by transfer in distinct entries.

168. The transactions of all local funds, including municipal and cantonment funds, should be recorded in the treasury in the form used for personal deposits, but must be kept quite distinct, and must pass into the treasury account as Deposits of Local Funds, and not as Personal Deposits.

169. The transactions of each fund should be entered in a separate column in the treasury register which allows one column for every such fund in the district. Unless the funds are very few in number, it is most convenient to have registers and totals for municipal and cantonment funds separate from those of other funds.

A separate register containing columns for date of receipt, number of chalan, name of payee, amount and remarks, should be maintained at every treasury and sub-treasury for the receipts of the Universities. The remarks column should show the nature of the receipt. At the end of each month, Sub-treasury Officers should forward an extract from this register to the District Treasury Officer. The latter should prepare a similar extract from his own register and enter at the foot of the page the total amount shown in the extract received from each sub-treasury, care being taken not to enter any of the sub-treasury items in the body of the huzur treasury extract. The grand total which should agree with the credit in the treasury account should then be worked out and the several extracts forwarded in original to the Examiner of Local Fund Accounts.

PLUS AND MINUS MEMORANDUM.

170. A plus and minus memorandum should be appended to the monthly treasury account showing for each local fund banking with the treasury the balance at the beginning of the month, the amounts received and credited during the month, and those paid out during the month and deducting the balance at the end of the month. In the case of local funds, which have a provincial balance only, i.e., local funds which have accounts in more than one district, the balance column should not be filled up.

Note.—In the case of accounts maintained at sub-treasuries, the Sub-Treasury Officer should send a similar plus and minus memorandum to the district treasury on the day the monthly accounts are closed.

VERIFICATION OF BALANCES.

171. The balance at the credit of each fund is verified at the end of the year by the Treasury Officer in communication* with the Accountant General on the one side, and the officer or committee administering the fund on the other. This will be done by the Treasury Officer obtaining from the fund authorities certificates of the balances as worked out in the administrative accounts and forwarding them to the Accountant General by the

10th August of each year explaining the differences, if any, between these balances and the balances appearing in the treasury account as corrected by adjustments made in the accounts for March final.

The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer is required to follow it, and not the local accounts, as his standard.

CANTONMENT FUNDS.

172. The transactions of cantonment funds are accounted for in the same way as those of other local funds and an annual consolidated account, in duplicate, is submitted by the cantonment authorities to the audit officer of the fund.

CHAPTER X.—DEPOSITS.

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SECTION A.—REVENUE DEPOSITS.

Note.—The procedure laid down in this section holds good also in the case of other deposits for which detailed accounts are kept in the treasury—see articles 354, 363 and 367, Madras Financial and Account Code.

Article 337, Civil Account Code.

173. Each item of deposit received must at once be entered in a register in Form 30 [T. & A. 131] and numbered; there will be a separate series of numbers for each register, beginning anew each year. The Treasury Officer will carefully check the amount and particulars of each entry (see article 346 of the Madras Financial and Account Code) and then set his initials in the proper column against each. A daily total only will be carried from each register to the day-book.

Note.—The entry in the column 'Nature of deposit' should be sufficient to explain why the amount is deposited.

Article 338, Civil Account Code.

174. Every item must be recorded in the name of the person *from* whom, not that of the Government official *through* whom, it is received; it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

Note.—When deposits are made by one party to be repaid to another party, the name of the second party should be clearly stated in the column 'Nature of deposit' of Form No. 30 so as to prevent the sum being refunded to the depositor or his agents or creditors.

Exceptions.

1. Undisbursed portions of family remittances may be recorded under the designation of the Treasury Officer who remitted them to the treasury to be held over for future payment.

2. Civil court deposits which include a large number of items such as unspent witness-batta, etc., may be recorded under the official designations of the presiding Judges of the courts concerned.

175. The rules regarding repayments and the form of voucher are contained in article 355, Madras Financial and Account Code.

176. *Payment by Transfer.*—When deposits are ordered to be transferred whether at the district treasury or at a sub-treasury to another head of account, a voucher in Form 36 should be prepared and signed by the officer who ordered the acceptance of the deposit.

When several items of the same nature are transferred on one day, they may be included in one voucher, but transfers effected on different days should not be entered on the same voucher.

These vouchers should be forwarded to the Accountant General with the lists of payments, accompanied by a memorandum in Form 37 [T. & A. 140]—see article 189.

Note.—In the case of abkari deposits, however, the adjustment vouchers may be signed by Tahsildars and Deputy Tahsildars in independent charge, instead of by the officers who ordered the acceptance of the deposit.

177. When a deposit is adjusted by transfer as above, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipts and in the register of repayments, and it should be separately credited in the day-book or register. The voucher submitted with the list of repayments will state these facts under the signature of the Treasury Officer. Article 340, Civil Account Code.

SECTION B.—PERSONAL DEPOSITS.

(i) *Receipts and Repayments.*

178. Receipts and payments on Personal Deposit accounts (see article 344 of the Madras Financial and Account Code) should be recorded in personal ledgers in Form 31 [T. & A. 132]. Article 341, Civil Account Code.

179. A sufficient number of sheets of Form 31 should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year, but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume. Article 342, Civil Account Code.

Article 343, Civil Account Code.

180. Every personal account will thus have its own ledger page, the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly, the disbursements, made not from any one particular item, but from the aggregate balance in hand, are entered as they are made without further remark.

Note.—If there be a large number of transactions on the same day, a balance need not be struck after each transaction, but the Treasury Officer, if there be any possibility of an overdrawal, should, by totalling the items of receipts and refunds and striking the balance whenever necessary, satisfy himself that the balance is not overdrawn. The Treasury Officer shall invariably, however, strike a total at the end of each day's transactions.

Article 345, Civil Account Code.

181. From these ledgers the daily totals of receipt and payment will be carried into the register of personal deposits in Form 32 [T. & A. 133], from which again the aggregate daily total only will be carried to the day-book.

Article 344, Civil Account Code.

182. *Personal Deposits—Repayments.*—The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue, and that the withdrawals never exceed the balance in hand. (See article 379, Madras Financial and Account Code.)

(*ii*) *Quarterly Certificate.*

183. The procedure in article 356, Madras Financial and Account Code, will apply *mutatis mutandis* to personal deposits, the registers to be examined being—

(1) the personal ledger (Form 31) [T. & A. 132]; and

(2) the daily totals of the personal ledger (Form 32) [T. & A. 133].

(*iii*) *Cash Orders.*

184. Cash orders are orders issued by a Treasury Officer on the authority of which payment of money can be made at the desired sub-treasury within the district—see article 56, Madras Financial and Account Code. The following rules should be observed :—

(*a*) The cash-order forms should be used in the order of the numbers printed on the books, and one book should be used at a time for all sub-treasuries, care being taken to intimate to all of them at once when a fresh book is brought into use.

(*b*) The orders on each sub-treasury should be numbered in separate annual series, the numbers being noted below the number of the book printed on each order, and both these numbers should be quoted in the lists of paid orders furnished to the Accountant General.

(*c*) The sub-treasuries have no authority, subject to the exception below, to issue cash orders, and cash-order books should not, therefore, be supplied to them. They are sometimes required to remit money for—

(1) the issue of remittance transfer receipts by the district treasury,
(2) the payment of collections of one court into another,
(3) the disbursement of pay and allowances of the subordinates of Police and other departments transferred to another taluk, or
(4) the recoupment of charges incurred in another taluk on the public account.

In such cases, the money received should be credited to personal deposits, a receipt sent to the district treasury for the issue of a remittance transfer receipt or a cash order, as the case may be, and a duplicate receipt furnished to the officer who paid the money, but when the amount for the issue of a remittance transfer receipt is paid by means of endorsements on bills, a note should, in lieu of the receipt sent to the district treasury, be made in the remarks column of the daily list of payments to the effect that the amount (which should be specified) has been credited to 'Personal Deposits' for the issue of a remittance transfer receipt or a cash order in accordance with the endorsement on the bill.

Note.—The personal deposit receipts or chalans referred to are current for three months only, after which period they should be dealt with like lapsed cash orders.

The district treasury should credit the amount paid in cash, or by transfer, to remittance transfer receipts, or to personal deposits, and issue a remittance transfer receipt, or a cash order, as the case may be.

Exception.

Cash orders may be issued by one sub-treasury on another within the district for the purpose of remittance on account of co-operative societies when authorised by the Accountant General subject to the money limit of Rs. 150 laid down for the issue of a remittance transfor receipt—see article 326 (9), Madras Financial and Account Code.

(*d*) The issue of cash orders for the remittance of amounts due to private parties, such as decree amounts, costs, sale proceeds

of attached estates and the like, is not in the interests of the public service and such remittances should therefore be made by money order at the expense of the party entitled to receive the amount—see article 221, Madras Financial and Account Code. This rule does not, however, apply to moneys of insolvents realised by Official Receivers and remitted to the courts concerned or *vice versa* through the treasury by cash orders, for the reason that such remittances are purely for departmental convenience and are, therefore, in the interests of the public service.

(*e*) The instructions in connexion with cheques drawn on treasuries prescribed in article 49 II of the Madras Financial and Account Code are applicable as regards the custody of cash order forms.

185. The adjustment of cash orders issued on sub-treasuries may most conveniently be watched by opening a personal ledger for each sub-treasury. The orders issued would bear a serial number, and the amount would be credited in personal ledger account (Form 33) [T. & A. 134], but need not be entered in Form 31. When paid at the sub-treasury, they will be entered in a separate register prescribed for the purpose—see Form 33-A—each entry being dated and initialled by the Sub-Treasury Officer at the time of passing the pay order. The amounts will be debited to 'Personal Deposits.' After payment at the sub-treasury, the cash orders will be posted in the personal ledger account in the district treasury as a repayment of deposit.

Rule 1. With reference to the annual certificate prescribed by article 381, Madras Financial and Account Code, the Treasury Officer must certify that the credit balance of each sub-treasury personal ledger account agrees with the sum of orders ascertained to be outstanding.

The certificate for the balance of cash orders should be given in the following form:—

I do hereby certify that the balance on the 31st March 19 of personal deposits under sub-treasuries shown below is Rupees and that the credit balance of each account agrees with the sum of the orders ascertained to be outstanding—

	RS. A. P.
Tanjore	
Kumbakonam, ...	
Mayavaram, etc.	
Total ...	

Date 19 .

Treasury Officer.

Rule 2. A similar certificate must be recorded monthly on Form 35 (T. & A. 138) or on the plus and minus memorandum (see articles 190 and 192) to the effect that the balances of orders on sub-treasuries in Form 35 correspond with the totals of the outstandings as shown in detail in Form 33.

Rule 3. Treasury Officers should send advice lists of cash orders which they issue to the sub-treasury concerned. These should be entered in the register in Form 33-A in sub-treasuries.

185-A. *Lapsed cash orders.*—Cash orders outstanding for more than three months should be held as lapsed and should be stopped, the charges they represent being cancelled and adjusted.

Note 1.—The necessary adjustment will be made by the Accountant General. A statement of lapsed cash orders should be submitted with the monthly accounts to the Accountant General in T. & A. Form 142-A specifying (1) in the case of cash orders issued for service payments the number and date of the vouchers in which the charges were originally drawn, and the name of the officer by whom they were drawn, and (2) in the case of cash orders issued on behalf of a ward's estate or a municipality the number and date of the cheques. The total amount of cash orders included in the monthly statement should be deducted from the closing balance in the plus and minus memorandum, and a note must be made in the ledger (Form 33) against items included in the statement that they have been reported to the Accountant General for adjustment as lapsed.

Note 2.—If payment is subsequently claimed, the claimant should forward the lapsed cash order to the Treasury Officer who will arrange for the payment, a note being made against the entry concerned in Form 33 so as to prevent a second repayment.

185-B. *Duplicate cash orders.*—In the case of cash orders reported to have been lost or destroyed before the expiry of the prescribed term, the procedure indicated in articles 148—150 of this Code and articles 330—331 of the Madras Financial and Account Code for the issue of duplicate bills should be followed; but the duplicate orders issued will lapse if not cashed within three months of the date of issue of the originals.

(*iv*) *Some Special Rules for the maintenance of Personal Deposit Registers.*

186. A Treasury Officer should pay special attention to the following rules in maintaining Personal Deposit Registers. (Forms 31, 32, 33 and 35.)

For every Court of Wards or attached estate a register in Form 31 and a separate column in Form 32 must be maintained.

For recording the issue of cash orders on each sub-treasury, a few pages in Form 33 and a separate column in Form 32 must be maintained.

(i) When an estate receipt is paid in at a sub-treasury, an entry should be made in Form 31 as soon as the chalan is received from the sub-treasury.

(ii) When an attached estate payment is made from a sub-treasury, an entry should be made in Form 31 as soon as the bill or cheque is received from the sub-treasury.

(iii) When an estate receipt has been paid into the Huzur Treasury, an entry must be made in Form 31.

(iv) When an estate bill or cheque is about to be paid from the Huzur Treasury whether in cash or by the issue of a cash order, an entry must be made in Form 31.

(v) When a cash order is issued from the Huzur Treasury, an entry must be made in Form 33.

(vi) When a cash order is paid from a sub-treasury, two entries must be made in Form 33 on receipt of the paid cash order from the sub-treasury.

At the close of each day, the totals of items (iii), (iv) and (v) must be calculated, care being taken not to include any items of the type (i), (ii) and (vi). These totals must be entered in the corresponding columns of Form 32 and the total Huzur receipts and payments of the day entered in the last columns and in the day-book.

At the end of the month, the rejected items of the type (i), (ii) and (vi) entered during the month must be totalled up and the total entered in a line in Form 32 below the entries of the last day of the month. All the columns of Form 32 should then be totalled and the totals entered in Form 35, the opening balances being copied from the closing balances of the previous month and the closing balances of the current month calculated.

Columns 3 and 6 of Form 35 should be totalled and agreed with the total receipts and payments shown in Form 32, and with the totals in the Posting Register (see article 217) and Monthly Accounts.

All items which are received or paid at sub-treasuries, i.e., items of the nature (i), (ii) and (vi) should be entered in red ink, so as to be distinguished from items (iii), (iv) and (v) which are to be carried daily to the day-book.

SECTION C.—MONTHLY RETURNS TO THE ACCOUNTANT GENERAL.

Article 350, Civil Account Code.

187. An extract register of revenue deposits received will be submitted with the monthly classified abstract in Form 30, Madras Financial and Account Code [T. & A. 77]; only the first five columns will be filled up by the Treasury Officer, and they should be written up daily from the register of receipts. It is of

importance that each deposit should be exactly confined to its own cage, as the Accountant General has to detail repayments against it.

Note.—See articles 354, 368 and 372 of the Madras Financial and Account Code in the case of civil and criminal courts' deposits.

188. In some cases where many deposits are received for very short periods, permission has been given to detail in the returns submitted to the Accountant General only those not repaid in the month of receipt; the permission should not be extended without clear proof of its necessity. In this case the returns for submission could not be written up till after the close of the month; and there would be breaks in the series of numbers representing the deposits received during the month which had been wholly repaid before its close. At the foot of each extract register, both of receipt and repayment, would be entered a lump sum for "Deposits received and repaid during the month," in order that the extracts might agree with the accounts. Article 351 Civil Account Code.

189. An extract register of repayments, during the entire month, with vouchers appended, is submitted with the second list of payments: it is in Form 34 [T. & A. 78] and should be written up daily. Although no extract register accompanies the first list of payments, entry should be made in it of the total payment on each head made during the first ten days of the month: the entry in the second list will be of the total payments made from the 11th to 31st. Article 352, Civil Account Code.

190. For personal deposits, however, a special form of monthly return in Form 35 [T. & A. 138] is provided, as in it the totals only of receipts and repayments on each personal ledger have to be entered; the totals of the two columns, receipts of the month and payments of the month, alone, will be traceable in the monthly account and list of payments. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of Form 32. Article 353, Civil Account Code.

191. The charges exhibited in Form 35 will be supported by the original paid cheques, which should not be given up after payment. Article 354, Civil Account Code.

SECTION D.—PLUS AND MINUS MEMORANDUM.

192. Together with the monthly deposit returns must be submitted a *plus* and *minus* memorandum showing the opening balance, receipt, repayment, and closing balance, under each head of Article 355, Civil Account Code.

deposits, including personal deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit registers, it has to be reduced in the April return by the amount reported for lapse under article 359, Madras Financial and Account Code.

SECTION E.—SUB-TREASURIES.

(*i*) *Receipts and Repayments.*

Article 346, Civil Account Code.

193. Deposits made at a sub-treasury must be brought, item by item, through the daily sheet upon the district registers and must be numbered in the general series. It will however be sufficient to enter merely the daily totals in the district registers in the case of transactions relating to personal deposits, such as wards' estates, dispensaries, municipalities, etc., which take place at sub-treasuries, unless the Accountant General for special reasons orders otherwise in any case. When the officer in charge has occasion to place in deposit an item which, according to rule, should be so dealt with, he may also be empowered to repay it on his own authority without formal authority from the district treasury. In this case he would himself keep up a register of such deposits, in addition to that at the head treasury.

Note 1.—The procedure laid down in Madras is to bring each item upon the district registers daily from the chalans and repayment vouchers received with the sub-treasury daily sheets, *and not from the sub-treasury extract registers* —see articles 197-198.

Note 2.—Amounts credited in other sub-treasuries by a sub-treasury officer and those credited only under the Treasury Officer's orders may not be repaid without authority from the district treasury.

A Collector may issue orders that before repayment, all deposit repayment orders should be forwarded to the district treasury for being passed for payment.

194. The general principles regarding the receipt and repayment of deposits at district treasuries apply to sub-treasuries also. A few special instructions are contained in the following articles. The receipt and repayment registers will be maintained in Forms 30 and 39.

Article 347, Civil Account Code.

195. In making repayment, the Sub-Treasury Officer should clearly indicate the sub-treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off payment correctly in the district account.

Article 348, Civil Account Code.

196. If any class of deposits is repayable at the sub-treasury, it must not be payable at the head treasury also.

(ii) Sub-Treasury Extract Registers of Deposits.

197. On the day on which the sub-treasury accounts are closed for the month, extract registers of receipts and repayments during the entire month, of revenue, civil and criminal courts' deposits should be submitted to the district treasury in Forms 38 and 40. A schedule of cash orders paid should also be appended.

198. On receipt of the various extract registers of receipts in the district treasury, the items should be traced in the district registers and sub-treasury numbers noted below the district numbers for reference. The district numbers will be communicated to the sub-treasury and they should be noted against the corresponding entry in the taluk receipt register. Only the district numbers should be quoted in subsequent references.

(iii) Sub-Treasury Plus and Minus Memorandum.

199. Along with the extract registers submitted on the day the monthly accounts are closed, a plus and minus memorandum should be submitted for revenue deposits, civil courts' deposits, and criminal courts' deposits—see article 192.

200. At the end of every quarter the actual items outstanding should be totalled up and agreed with the closing balance of the plus and minus memorandum.

(iv) Lapsed Deposits.

201. In April each year, the District Treasury Officer prepares a statement of lapsed revenue and criminal courts' deposits and forwards it to the sub-treasuries, and the civil courts prepare statements of lapsed civil courts' deposits and send them to the sub-treasury officers through the District Treasury Officer.

On receipt of these statements, the Sub-Treasury Officer will make an entry, under his own initials, of the lapsing of each deposit, in the register of receipts.

202. When the month's accounts are closed, the sum lapsed should be subtracted from the balance in the plus and minus memorandum.

CHAPTER XI.—ACCOUNTS PROCEDURE AND MISCELLANEOUS MATTERS.

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SECTION A.—DIVISION OF DEPARTMENTS—GENERAL.

203. The Accountant's and the Treasurer's departments should be distinct : that of the accounts under the charge of an Accountant and that of cash, stamps and opium (if any), under the charge of a Treasurer—see article 3. The details of the procedure to be observed by the departments in the receipt and payment of money are *inter alia* dealt with in Chapters II and V.

SECTION B.—TREASURER'S DEPARTMENT.

204. The Treasurer should maintain a simple cash book (without subordinate registers) in which each receipt and payment is posted at the time of making it. The Treasurer will sign and immediately return to the Accountant (after the necessary entry in his accounts) all receipts for money received. He will stamp all payment vouchers 'Paid' and retain them for delivery to the Account department when the books are compared.

Note 1.—In sub-treasuries the shroff's cash book shall be in two volumes, one for receipts and the other for payments (Forms Nos. 12 and 12-A). The shroff should also maintain a cash balance register (Form 13) and posting registers for the receipt and issue of coin and notes.

Note 2.—A separate register is maintained both at the Huzur and sub-treasuries to record particulars of coins of 'exchange transactions.'

205. When stamps or opium have been sold, the total sales should be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the Accountant, so that the necessary entry may be made in the accounts.

SECTION C.—ACCOUNTANT'S DEPARTMENT.

I. Entry in Accounts.

206. Every item received into or paid from the district treasury must at once be entered in the Accountant's day book (Form 41) or in some register subsidiary thereto.

All payments from the district treasury of a miscellaneous nature will be recorded in detail in the Accountant's day book; but payments of the following nature should be entered in registers from which the daily totals will pass into the Accountant's day book :—

Local bills paid.
Foreign bills paid.
Postal payments.
Telegraph payments.
Military payments.
Public Works payments.
Cantonment cheques.
Municipal cheques.
Forest cheques.
Payments on account of Salt department.
Payments on account of Customs department.
Advances under the Loans Act.
Refunds.
Revenue deposit repayments
Criminal Courts' ,,
Civil Courts' ,,
Personal ,,
Interest paid on Government securities.

All receipts into the district treasury of a miscellaneous nature will be recorded in detail in the Accountant's day book; but receipts of the following nature will be recorded in registers from which daily totals will pass into the Accountant's day book :—

Local bills issued.
Foreign bills issued.
Cash orders issued.
Military receipts.
Public Works receipts.
Postal receipts.
Telegraph receipts.
Revenue deposits.
Criminal court deposits.
Civil court deposits.
Personal deposits.

Note 1.—A remittance of treasure, as soon as it is despatched from or paid out of a treasury, should be charged off in the day book, the words 'Local cash remittances' or 'Foreign cash remittances' being the first words of the entry. This rule does not apply to Currency remittances, i.e., remittances from a Currency Office or from another Currency chest.

No. 36.

Page 92, *Article* 206.—*Add* the following as note 4 :—

NOTE 4.—In the case of transactions involving an odd number of half-pice, fractions of a pie should be neglected and the amount booked by all the parties concerned should be to the pie next below.

(G.O. No. 473, Finance, dated 4th July 1928.)

[No. 36, dated 31st Oct. 1928]

Note 2.—Similarly, immediately on the arrival of a remittance, credit for the whole invoiced amount should be given in the day book, the same heading being employed, the place whence the remittance is received also being noted therein.

Note 3.—As in the case of treasuries, every item of money received into or paid from a sub-treasury should at once pass through the Accountant's Day Book prescribed for the purpose (Form 14). The register has separate columns for cash and transfer transactions and contains provision for recording details of receipts and payments. Only the totals of receipts and payments which are recorded in detail in subsidiary registers need be carried into the day book at the close of the day. Transactions which do not pass through the subsidiary registers should be entered in detail in the day book in the order of their occurrence. In the case of receipts or payments by transfer noted in subsidiary registers, the fact should be noted in the 'remarks' column and such items must be posted in the transfer column of the day book when carrying the totals of the subsidiary registers into the day book. Monthly totals should also be struck in each subsidiary register and the totals compared with the totals in the monthly account before the latter is despatched to the district treasury.

When transactions are sufficiently numerous, subsidiary registers of receipts and payments in sub-treasuries may be opened under the orders of the District Treasury Officer.

207. *Remittances within the district.*—Remittances of cash between the district treasury and any of its sub-treasuries or between two sub-treasuries in the district as also transfers between currency and treasury made under paragraph 39 of the Resource Manual will appear as payments or receipts as the case may be in the cash and day books of the district treasury or sub-treasuries concerned and also in the daily sheets of sub-treasuries—see notes 1 and 2 under article 206. But at the end of the month the items are excluded in posting the monthly classified abstract since they do not affect the total balance of the district. A check over these remittances should be kept by the Treasury Officer by the examination of the daily sheets received from sub-treasuries under article 214.

Note 1.—If, however, there is a branch of the Imperial Bank of India at either end doing the work of the district or of the sub-treasury, the remittances and transfers should be treated as local cash remittances and debits for remittances sent and credits for remittances received, as also the corresponding credits and debits in the sub-treasury daily sheets should appear in the classified account and lists of payments.

Note 2.—All remittances despatched from and received at sub-treasuries should be immediately advised to the district treasury. The advices of receipt should be checked by the district treasury against the corresponding advices of despatch. Remittances in transit appearing in the monthly cash balance report should be checked in detail with the accounts and records.

Sub-Treasury Officers are likewise bound to watch carefully for the advices of receipt of all remittances sent out by them.

II. Lists of Payments and Schedules of Receipts and Vouchers.

208. *Lists of payments and schedules of vouchers.*—Lists of payments (T. & A. Form No. 88) should be sent to the

No. 24.

Page 93, *article* 208.—*Insert* the following as an exception under the second sub-paragraph of this article :—

Exception.—In the case of postal insurance premia deducted from the pay bills of officers and establishments under the jurisdiction of another accounting circle the gross amount of the bills will be charged and the deductions on account of premia credited direct to the Postal department.

(G.O. No. 341, Finance, dated 7th May 1928.)

[No. 24, dated 27th June 1928]

Accountant General supported by the necessary vouchers and schedules. They should be prepared in the following manner:—

As each voucher is received from the Treasurer after being paid at the district treasury, it should at once be entered in the schedule prescribed for the purpose by the Accountant General. Similarly vouchers received from sub-treasuries should be entered each day in these schedules as they are received. In the case of transactions relating to service heads and account current heads the net claim of the bills should be shown in the schedule or list of payments whether the claim is made by cash or by adjustment and in the case of transactions affecting debt and deposit heads the gross transactions should be entered in the list of payments, the sums abated being treated as if they were cash realizations.

Each entry in the schedule should be given a monthly serial number which should also be entered on the top right-hand corner of the voucher.

On the 10th and on the last day of each month, each schedule should be totalled and the total entered in the list of payments due on that day. The list of payments is merely an abstract of the totals of the various schedules. The form provides for noting—

(1) the number of vouchers of each schedule,

(2) particulars of schedule,

(3) amounts paid, and

(4) remarks.

The number given to the schedule in the list of payments should be noted on the schedule itself at the top right-hand corner.

The list of payments should then be totalled and despatched with the vouchers and the schedules by registered post to the Accountant General.

Note 1.—Deposit repayment vouchers paid up to the 10th of the month are retained till the despatch of the second list of payments—see article 189.

Note 2.—The detailed division and classification of the schedules and vouchers will be regulated by the Accountant General who will issue the necessary instructions from time to time.

Note 3.—In the case of village service charges and cattle-pound transactions which are subject to local audit at the treasury (see Part II of the Special Funds Code) the vouchers for the charges which are subject to local audit shall be retained in the treasury itself but in support of the debits in the treasury account consolidated statements of village service charges and cattle-pound transactions should be furnished to the Accountant General in such form and on such dates as may be prescribed by him.

209. *Safe custody of vouchers.*—As soon as the vouchers which are received from the Treasurer have been entered in the lists of payments or schedules (see article 208), they should be locked up by the Head Accountant.

Vouchers paid at sub-treasuries shall on their receipt be handed over to the auditors for the preparation of the lists of payments or schedules and audit. If the audit is not completed the same evening, the clerk in charge should prepare a list of the vouchers he will require next day and should hand over all the vouchers serially arranged to the Head Accountant to be locked up. Next morning the clerk should take out the vouchers he requires, replacing them by the list he has previously prepared, but they must all be returned the same evening.

Vouchers which are entered in schedules may be secured in separate boxes, but the keys should remain with the Head Accountant. All vouchers should be secured under the Head Accountant's lock and key every evening.

210. *Schedules of receipts.*—In cases in which schedules of receipts have to be prepared for submission to the Accountant General under the provisions of the Madras Financial and Account Code or the Madras Treasury Code as regards provincial transactions and under the Civil Account Code for Central transactions—see, e.g., articles 131—134 and 187—receipts at the district treasury should be entered into the schedules each day before the office closes. Receipts at sub-treasuries should be entered as soon as the daily sheets are received.

211. The lists of payments and all schedules of receipts and of payments should be written up before the office closes in order to ensure their punctual despatch on the 11th of the current or the 1st of the following month.

III. *Closing for the day.*

212. The Treasurer and the Accountant should take care that their accounts agree before the office is closed for the night. The process of closing the accounts is as follows :—

(*a*) At the close of the business for the day, the several totals of the subsidiary registers should be carried into the Accountant's Day Book which should then be totalled. The opening cash balance for the day should be entered below the total

receipts and added thereto. The total charges should be entered below this total and subtracted. This balance represents the closing cash balance of the treasury (or sub-treasury).

(*b*) Meanwhile, the Treasurer (or shroff in sub-treasuries) will also sum up both sides of his cash book and draw up his balance memorandum in the form of the Treasurer's (or shroff's) daily balance sheet in Form (3 or 4).

(*c*) The closing balance of cash in the Accountant's Day Book should be agreed with that in the Treasurer's (or shroff's in sub-treasuries) balance sheet and a certificate to that effect should be written in the Accountant's Day Book and signed by the Treasury (or sub-treasury) Officer before signing the Day Book and the Treasurer's (or shroff's in sub-treasuries) Cash Book. The certificate of agreement "Agreed with the Accountant's Day Book" should also be signed in the Treasurer's (or shroff's in sub-treasuries) Balance Sheet.

(*d*) The following is a memorandum of some of the more important duties of Treasury Officers before closing for the day :—

(1) The Accountant's Day Book, the Treasurer's (or shroff's in sub-treasuries) Balance Sheet, the subsidiary registers of receipts and payments, the vouchers and chalans and the Number Book should be laid before the Treasury or Sub-Treasury Officer. The Treasury or Sub-Treasury Officer should—

(i) check every chalan with the entry in the number book and see that every credit entry in the number book has been brought into account in the prescribed subsidiary register or the day book, as the case may be; and he should tick off the entries in the subsidiary register and the number book corresponding to the chalan or bill as each item is checked.

Each entry in the subsidiary register should be initialled as it is checked—see article 22-A ;

Note.—The number book in treasuries dealing with branches of the Imperial Bank of India exhibit only transfer transactions taking place at the treasury. The entries of cash and transfer transactions in the bank's daily sheet should be ticked off in the same way as is done in the number book, as entries are made

in the subsidiary registers or day book, and need not be copied in the number book. A memorandum as shown below should be drawn up in the day book in agreement of the daily total.

	RS. A. P.
Daily total as per number book	
Daily total as per bank's daily sheet	
Total ...	

Agreed with the total (receipts) of the day book.

Head Accountant.

(ii) compare each entry of a payment in the Accountant's day book or subsidiary register with the corresponding payment order—see article 68—and tick off each voucher and the entry as it is compared. (This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time as he signs the order for payment.) If any portion of the voucher is paid by transfer, he should see that there are corresponding debit and credit entries in the transfer columns of the registers and should tick off each pair of entries;

(iii) see that the totallings of his subsidiary registers have been correctly made and carried to the day book, initialling the totals and ticking off the entries in the day book as he thus compares them;

N.B.—This must be done, in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for an entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the day book, and initialling them accordingly. It is obviously necessary to guard against fraud or mistake in omitting to bring an entry from these registers upon the day book; and this precaution is not complete if the Treasury Officer examines only those registers from which an entry is made upon the day book.

Note.—As a result of rules (i) to (iii) every entry in the day book will be checked and ticked off by the Treasury (or Sub-Treasury) Officer.

(iv) check the correctness of the totals and of the opening balance in the day-book;

Note.—In district treasuries the Treasury Officer may have the totallings of the Accountant's day book verified by some principal subordinate officer, other than the Accountant, who should initial it as correct.

(v) see twice a week that all the vouchers are properly arranged—see rule 1 under article 224.

(e) Before signing the Treasurer's daily balance sheet, he should roughly verify the balance in the sole charge of the Treasurer, as shown in that sheet, and satisfy himself on the following points :—

(1) that no uncurrent coins are left in charge of the Treasurer;

(2) that no more small silver and copper coin is so left than is actually required for current use;

(3) that the whole balance in sole charge of the Treasurer never exceeds his current requirements—see also article 42.

Note.—In sub-treasuries the Sub-Treasury Officer should similarly verify the cash balance and stamps under single lock and check the shroff's balance sheet before signing the shroff's cash book—see also article 51.

(*f*) The Treasury or Sub-Treasury Officer should always be careful to sign the Treasurer's (or shroff's in sub-treasuries) balance sheet on the evening of the day itself to which it refers, after it has been compared and agreed with the Accountant's books before closing the treasury for the day. But in the district treasury when the pressure of work renders this impossible, the comparison with the Accountant's books may be postponed till the following morning except on days preceding gazetted holidays when the Treasury Officer should see to the reconciliation before the office closes. When the comparison is postponed under this rule, the certificate over the Treasury Officer's signature at the foot of the Treasurer's balance sheet should be altered in manuscript by cancelling the words " Agreed with the Accountant's day book and " before the form is signed by the Treasury Officer, which must be before the closing for the day. An additional certificate will then be added and signed by the Treasury Officer on the following morning, viz., "Agreed with the Accountant's day book."

The daily account of a branch of the Imperial Bank of India carrying the business of a Government treasury may, with the concurrence of the Accountant General, be submitted to the Treasury Officer on the morning of the day following that to which it relates. In such cases the signature and comparison of the Accountant's books may be made in the evening instead of in the morning of the day on which the bank's account is received provided that pressure of work renders it necessary so to postpone it.

Note.—In sub-treasuries the duties prescribed in clauses (*c*) to (*f*) above should be performed by the Tahsildar also while at headquarters—see article 8.

IV. Sub-treasury Accounts.

213. Monthly classified accounts are rendered by sub-treasuries in this Presidency, and sub-treasury transactions are incorporated into the accounts of the district treasury only monthly—see article 217.

214. Every day each sub-treasury prepares for submission to the district treasury a daily sheet reporting the receipts, payments and balance of the day. The receipts and payments are copied from the totals of the outer column of the classified lists—see article 216. The daily sheet should be sent to the district treasury, supported by all paid vouchers (except pension vouchers which may be sent bi-monthly in two batches) and the prescribed chalans.

The daily sheets should be numbered consecutively and one should be sent even on days when there are no transactions unless the sub-treasury is closed on account of holidays. These enable the district treasury to submit lists of payments to the Accountant General on the due dates and also keep the Collector informed of the state of the balances at the sub-treasury. They also enable the district officials to check periodically the accounting of miscellaneous receipts in sub-treasuries.

Note.—In order to ensure that the paid vouchers and chalans are not lost in transmission to the district treasury, a certificate of posting should be obtained from the post office for the despatch of the cover containing the vouchers and chalans.

In cases where it is impossible to despatch the daily sheet and vouchers together after obtaining a certificate of posting, a separate packet should be made of the paid vouchers and sent to the post office in time to get a posting certificate, the daily sheet being posted later in the evening without such a certificate.

Note 2.—Some of the chalans, e.g., personal deposit chalans, and some of the vouchers, e.g., deposit repayment vouchers which have to be entered in the prescribed registers in the district treasury, should be entered immediately on their arrival.

Note 3.—If, owing to the volume of sub-treasury transactions, a Treasury Officer finds it difficult to scrutinise each and every sub-treasury voucher, he may at his discretion leave the work to the Accountant, a percentage check not less than 20 per cent being effected by him. All vouchers checked by the Treasury Officer himself must be initialled by him as a token of the fact that he has exercised the check. The percentage should be calculated on the number of bills paid at the sub-treasuries without pre-audit by the district treasury.

Note 4.—The vouchers and chalans received with the daily sheets shall, after check in the district treasury, be entered in a register maintained in T. & A. Form 96, one for each sub-treasury. At the end of every month the entries in this register shall be totalled up and the totals checked with the monthly accounts received from sub-treasuries before the latter are posted in the posting register prescribed in article 217 for the compilation of the district account.

V. Closing for the month.

215. The accounts of all sub-offices are required as a rule to be closed at noon on the day previous to the last day of the month (or on such earlier date as may be fixed by the Collector in cases where the sub-offices are situated at a distance from the district headquarters) and despatched in the evening, so that all the accounts of the sub-offices may reach the Collector's office on the 1st of each month. If the day of closing should fall on a Sunday or any other holiday on which the office is closed, the accounts should be despatched on the previous day. Any later transactions should be treated as transactions of the following month in the district accounts. The account for March, as an exception, should be kept open until the last day of that month, and should be closed and despatched by the evening of the 1st of April.

If payment into a sub-treasury is made at the end of a month after the accounts of the month are closed, it should still be accepted and brought into the accounts of the succeeding month. Similarly payment from a sub-treasury should not be refused on the score that the accounts for the month have been closed. Payments should be made and brought on the accounts of the following month.

VI. Preparation of the Classified Account.

216. *Daily classified list of receipts and payments.*—A classified list of each day's receipts and payments should be prepared from the Accountant's day book in Form 42 [T. & A. 97].

The items in the day book should be arranged in the order of heads under which they would ultimately appear in the monthly classified account before being entered in the list. The heads of account under which items of the same nature are classified should be entered in column 1 of the list and the detailed sums under that head will appear in column 2, the total of all items under the same head of account being entered in column 3.

The receipts and charges as per classified list should be totalled and agreed with the totals in the day book.

The classified list should be put up before the Head Accountant along with the day book and he should sign the list after satisfying himself that the entries have been correctly classified. Each sheet of the classified list should be signed by the Head Accountant. The classified list is then posted into the posting register and afterwards filed in the poster's file.

217. *The Posting Register.*—This is an intermediate register used in treasuries and sub-treasuries for the purpose of compiling the monthly account, for submission to the Accountant General or to the Treasury Officer, as the case may be, from the daily accounts. There shall be separate registers for receipts and charges.

The sub-treasury posting register is posted from the daily classified lists before the despatch of the vouchers to the district treasury.

The posting register of a district treasury is used for compiling the transactions of the whole district. The transactions of the district treasury itself are posted daily from the daily classified lists—see article 216. The sub-treasury figures are posted at the end of the month from the respective monthly sub-treasury classified accounts below the postings of the district treasury. A grand total is then struck for the whole district under each head of account.

Note.—The District Treasury Officer should prescribe the heads of account to be opened in the sub-treasury posting register. It is not always necessary to have separate columns for every detailed head. The subsidiary registers maintained in the taluk office give the total receipts and charges of each detailed head for the month and the total of the detailed heads required for entry in the sub-treasury monthly account can be taken therefrom. In such cases it is sufficient to post only the totals of the subsidiary register in the posting register.

218. *Classified district treasury account.*—The grand totals from the posting registers are posted against the heads in the appropriate classified district treasury account, details of vouchers being given on the expenditure side in the column provided. There shall be a separate account for each department or group of departments as may be fixed by the Accountant General and the main treasury account will contain only the major head totals of the service heads appearing in the separate departmental accounts and the detailed account for other heads. After all the subsidiary accounts prescribed have been compiled and the major head totals therein posted into the main treasury account, the figures in the latter will be totalled and the account closed by effecting an agreement betweeen the total opening balance of the month plus the receipts during the month and the total of the disbursements plus the closing balance of the month.

Note.—The Treasury Officer should have no difficulty in applying an effective check upon the monthly account when it is laid before him. Its opening and closing balances are not deduced from accounts but are statements of fact certified by the Collector to have been verified by actual enumeration cf coin. Do the entries in the monthly accounts agree with the totals of the

subsidiary registers wherever they are maintained? If, at any time, the Treasury Officer be unable to compare all, at least he may compare some; notably, he should compare the entries in the plus and minus memoranda of deposits, stamps, etc., with the entries in the account, e.g., the plus and minus memorandum shows a reduction in the stock of judicial stamps to the value of Rs. 5,000; if the credit in account be less, where is the receipt from another treasury for stamps supplied?

218-A. *The sub-treasury accounts.*—The monthly sub-treasury account is compiled in the same manner as the district account by posting the totals under each head of account from the Posting Register and from the subsidiary registers, where the latter contain the details—see note under articles 217— and is closed by effecting an agreement between the total of the opening balance for the month of the sub-treasury plus the receipts for the month with the total of the disbursements plus the closing balance of the sub-treasury for the month.

In the printed forms of the sub-treasury account only such heads as are frequently used are given; when receipts and charges occur under other heads, they should be opened in manuscript. To determine the correct heading a copy of the District Treasury Account should be obtained from the District Treasury and kept corrected for ready reference. The instructions at the foot of each page of the District Treasury Account should be carefully noted and observed in classifying items. Special attention should also be paid to the compilation of the appendices and the plus and minus memoranda to be attached to the monthly account.

219. *Transfer slips.*—The grand totals in the posting register may sometimes require alteration *before* they are posted into the district treasury account.

In support of each such alteration a transfer slip in T. & A. Form 98 must be prepared and signed by the Head Accountant.

A transfer slip may have either—

(i) one major head on the credit side and one major head on the debit side;

(ii) one major head on the credit side and two or more major heads on the debit side; or

(iii) one major head on the debit side and two or more major heads on the credit side.

It must not have several major heads on both the debit and credit sides.

Care must be taken to see that the debit is supported by vouchers when debited to a charge head and by a properly certified extract from the accounts when debited by deduction from receipts, sufficient to show that the item really exists before it is expunged and that it has not been previously expunged. The credit given by the transfer slip, when given to a receipt head, should be notified to the departmental officer concerned so that he may take credit for it independently in his departmental accounts, and may not remain in ignorance of the credit, until communicated to him or his superior officers through the treasury accounts.

Each of these transfer slips must be given a serial number, a new series commencing each month.

When the item is posted in the accounts, the serial number must be entered against the item while the page of the posting register should be entered on the transfer slip to ensure that one slip is not posted in two places and to facilitate reference.

If the transfer slip affects both charges and receipts, it will affect the grand total of charges and the grand total of receipts. Plus or minus entries will be made against the grand total and these must also be supported by the transfer slip number.

When the entries are completed, the posting registers must be put up to the Head Accountant and he will initial all the entries in the posting register affected by the transfer, and also initial the transfer slip in token of its having been duly posted.

All these transfer slips should be pasted into the poster's file, unless sent as a voucher to the Accountant General.

220. Treasury Officers should always personally satisfy themselves of the necessity of any alteration in classification while the sub-treasury accounts for the month are being compiled, and the clerk concerned should be instructed to accept no alteration memorandum affecting the sub-treasury accounts, which does not bear the Treasury Officer's initials.

220-A. In sub-treasuries, if a mistake in posting a receipt into a subsidiary register is discovered *before* the subsidiary register is closed, the correction should be made, not by altering the erroneous entry, but by a correcting entry at the time the error is discovered. For example, supposing that a mistake has been made in the register by posting on the 12th April, say, Rs. 50 in the column "Ryotwar" instead of in that of "Local Funds,

Rent etc., on Fisheries" and the error was discovered on the 20th April, all that is necessary is a correcting entry as shown below :—

	"Ryotwar".	Local Funds, Rent etc., on Fisheries.
	RS.	RS.
12th ...	50-A	80
20th, error of 12th corrected	— 50-A	+ 50

Should an entry affect two subsidiary registers, the corrections may be made in the same way. A reference letter should be entered against the original *plus* entry and the correcting *minus* entries. Each correcting entry should be initialled by the clerk in charge and by the Head Accountant.

If any mistake is discovered *after* the subsidiary register has been closed, or affects a head for which there is no subsidiary register, it is corrected by making a *minus* entry below the total of the column in the posting register in which the transaction was incorrectly entered and reducing that total, and by making a *plus* entry underneath the total of the column in which it should have been entered and increasing that total. Each of these corrected totals must be signed by the Sub-Treasury Officer and a short note made of the reason for the correction. If such entries are numerous, a consolidated transfer slip should be prepared in support of them, signed by the Sub-Treasury Officer and filed in a separate file.

VII. Alterations in accounts, etc.

221. (1) When, after the despatch of a treasury account, a Treasury Officer discovers that the classification of any item in that or in a previous month's account is erroneous, or when a departmental officer brings any misclassification in accounts to the notice of a Treasury Officer, he will prepare an alteration memorandum in T. & A. Form No. 108 explaining clearly the necessity for the alteration and showing the addition or deduction to be made under the heads of account affected and sign it in full. Every alteration memorandum should contain a certificate under the signature of the Treasury Officer that he has personally satisfied himself that the alteration proposed is necessary.

(2) Alteration memoranda affecting revenue heads only should also be signed by the Collector and in his absence by the Treasury Officer or other gazetted officer for him.

(3) The alteration memoranda need not be sent to the Accountant General for previous approval; and the alterations may be carried out in the accounts of the month under preparation at the time without any formal permission of his office. The alteration memoranda should, however, accompany the next treasury account in support of the additions or deductions made therein on account of the corrections. If any mistake is detected by the Accountant General the amount will be corrected and communicated through the outgoing objection statement.

(4) The alteration memoranda shall be prepared in such a way that they will not affect more than two subsidiary accounts—see article 218—or more than one subsidiary account and the main treasury account. In cases where they affect only one single account, they may be attached in original to the account affected. In cases where more than one account is affected, they shall be prepared in duplicate with the accounts to which each relates distinctly marked on it and attached to the respective accounts in support of the alterations made.

Note.—Corrections made by Treasury Officers should be communicated to the departmental officers concerned who are responsible for watching the progress of revenue and expenditure.

222. (1) The above procedure should not, however, be followed in the case of alterations affecting the accounts of a past year or those relating to April, May and June which affect fasli returns or those affecting Forest Remittances or Forest Accounts. In these cases alteration memoranda should be submitted to the Accountant General for approval. The corrections will be made in the accounts by means of transfer entries and intimation sent in the prescribed forms. On receipt of the communications, a note should be made against the original head of account.

(2) Alterations for sums not exceeding Rs. 10 affecting revenue or service heads should not be proposed to the Accountant General as, under rules, transfer entries for such small sums are prohibited. A note of error should be kept in the treasury account and in the departmental registers.

223. (1) All corrections affecting the accounts of a previous year should be submitted to the Accountant General by the 1st July. Any alteration sent after that date should be accompanied

by an explanation why the error could not have been detected in time. All unsatisfactory explanations will be submitted to Government for orders.

(2) Alteration memoranda such as those referred to in article 222 should be sent in two batches, on the 1st and 16th of each month.

(3) Alterations affecting deposit heads will be adjusted through the treasury accounts.

Note.—In the case of districts where the jamabandi work extends to June, the corrections in the accounts of the previous year relating to land revenue receipts may be reported up to 15th July, but corrections which can be communicated by the 30th June should be sent by then.

VIII. Returns to the Accountant General.

224. The monthly classified account, the lists of payments and schedules prepared from day to day, the vouchers supporting them and other prescribed returns and accounts should be despatched to the Accountant General on the due dates prescribed. Government will visit with severe displeasure any avoidable delay on the part of any Collector in the despatch of his first and second lists of payments with schedules and vouchers, the monthly classified account, the Cash Balance Report and other connected accounts and papers. The Treasury Officer must see that the returns for the Accountant General are written up daily before the treasury closes.

Rule 1.—Under articles 208 and 209, vouchers pertaining to each schedule should be numbered in separate series and kept under lock and key in the order of payment till they are despatched; before despatch of the list of payments and schedules, the Treasury Officer should, after inspection, satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a schedule and see that all its vouchers are present and in proper order—see article 212 (*d*) (v). As no payment can be made without such a voucher, there can be no excuse for the absence of any unless it be for a specie remittance.

The Treasury Officer should see that the totals of the different schedules agree with the entries in the treasury account and list of payments.

Rule 2.—Special attention is invited to articles 12—17 regarding the verification and certification of the monthly cash balance and the signing of the monthly classified account.

225. A calendar of returns due from Treasury Officers to the Accountant General showing the date on which each has to be despatched will be issued by the Accountant General. It should be kept up to date, and the Treasury Officer should see daily what

No. 37.

Page 106, *Article* 225.—*Add* the following as note 2 to Article 225, the existing note being numbered as note 1:—

NOTE 2.—The returns due for despatch on a *postal* holiday may be sent one day (but not more than one day) late.

(G.O. No .429, Finance, dated 12th June 1928.)

[No. 37, dated 31st Oct. 1928]

returns are due and arrange in time for their punctual despatch, noting in a check register the actual date of despatch as each return is posted.

Holidays must not be allowed to interfere with the transaction of urgent business, and the cash balance reports and other returns from Collectors must on no account be delayed beyond the dates on which they are due.

Note.—Similarly a calendar of returns due from sub-treasuries to the district treasury showing the date on which each has to be despatched will be issued by the district treasury. The Sub-Treasury Officer should see to the punctual despatch of the returns on the due dates, maintaining a check register as in the case of the district treasury.

226. If a Treasury Officer should find it necessary to retain in the treasury, when despatching the first list of payments, any paid bills for the purpose of completing audit, for supplying omissions, or for any other action, he should briefly explain either in the remarks column of the list of payments against the entry of such bills, or in a separate memorandum attached to the list, the reason for not sending them with the list; but the list of payments should embody all paid bills whether audited or unaudited. If the note in the remarks column shows that the retention of the bills is due to no irregularity in the working of the treasury, it will not be counted as an irregularity against the treasury in the record of irregularities maintained in the office of the Accountant General.

227. In addition to these returns, *plus* and *minus* memoranda must be submitted with the monthly account showing the transactions on account of deposits (article 192), of local funds (article 170), of each kind of stamps (general, adhesive, bill, court-fee, postage stamps), and of excise opium. The deductions from balance should tally with the corresponding entries of receipt in the accounts (except as regards sanctioned permanent advances of postage stamps made to heads of signal offices without payment —see article 519, Civil Account Code—and stamps sent to other treasuries or sub-depots) and the closing balances should be certified as agreeing with the various stock registers and accounts maintained in the treasury. Memoranda may also, with advantage, be required of the outstanding balances of any class of advances which the Collector has authority to make (e.g., land improvement advances). For all these the same form may be used, showing in vertical columns (1) Name of fund or stock,

No. 25.

Page 107.—*Insert* the following as article 229-A :—

229-A. *Custody of the Cypher Code of the Currency Department supplied to Treasury and Sub-Treasury Officers.*—A copy of the Cypher Code of the Currency Department has been supplied by the Accountant-General to each District Treasury Officer and to officers in charge of sub-treasuries where there are currency chests. This Code is *confidential* and should be kept in the personal custody of the officer in charge of the treasury or sub-treasury and it is intended for use when sending or receiving telegrams relating to currency and resource matters. Officers in charge of treasuries and sub-treasuries when relieved should personally hand over the Cypher Code to the relieving officers, and the latter should note in the certificate of transfer of charge that they have received the copy of the Cypher Code.

(G.O. No. 387, Finance, dated 25th May 1928.)

[No. 25, dated 27th June 1928]

(2) Balance from last month, (3) Additions to balance this month, (4) Total, (5) Deduction from balance, (6) Balance at end of month.

Note.—No difference should ever exist between the closing balance of one month and the opening balance of the next; any addition to, or deduction from, the balance should be made by a special entry to be explained by a footnote.

IX. Check of Departmental Accounts.

228. The reconciliation of departmental accounts of expenditure with the treasury accounts is required to be made, as far as possible, under the scheme for the control of expenditure with reference to appropriations. Treasury Officers should reconcile such statements and bring omissions and discrepancies to the notice of the officers concerned.

Reconciliation of other departmental accounts should also be made, wherever it is prescribed, e.g., loans and advances, revenue receipts, etc.—see articles 268, 304 and note 1 under article 85, Madras Financial and Account Code.

X. Miscellaneous Rules.

229. *Accounting of receipts and payments at Salt and Customs treasuries.*—All receipts and payments of moneys at Salt and Customs treasuries on account of other departments (see note under article 20 and note under article 43, Madras Financial and Account Code) will be communicated to the Treasury Officers of the district concerned on the date of their occurrence. On receipt of this communication the Treasury Officer should bring the transactions on to his books, the receipts by credit to the proper heads and *per contra* debit to "District receipts in $\frac{\text{Salt or}}{\text{Customs}}$ treasuries adjusted" under $\frac{\text{"Salt or}}{\text{Customs}}$ remittances" and the charges by debit to the proper heads and credit to "District charges in $\frac{\text{Salt or}}{\text{Customs}}$ treasuries adjusted."

Note.—These instructions are not applicable to the Public Works Department collections that are allowed to be remitted into Salt treasuries, as they are credited in the salt accounts direct to the head 'Accounts between Madras and Public Works Department, Madras.'

230. *Destruction of accounts records.*—Subject to the general rules in article 84-C, Madras Financial and Account Code, regarding the destruction of accounts records appertaining to the accounts audited by the Indian Audit Department, treasury

records shall be retained for the periods prescribed—see Appendix XI to Board's Standing Order No. 169. The periods may not be altered without the concurrence of the Accountant General.

SECTION D. AMANATHS.

230-A. *Moneys not included in the general treasury balances.*—As a general rule, all sums of money inside a sub-treasury should form part of the general treasury balance. Certain exceptions however are made in the following cases, subject to the conditions given in the following sections :—

Unshroffed village remittances.

Valuables deposited for safe custody.

Other office cash chests.

Late taluk remittances.

Money received after office hours.

Amanath receipts.

Undisbursed balances and balances of permanent advances and imprests.

Any other sums received by the Tahsildar in his official capacity for payment to private parties, such as payments out of relief funds or funds received from the Protector of Emigrants, etc.

Note.—In order to enable the Treasury Officers to scrutinise the items kept under 'Amanath' in sub-treasuries, a detailed list of such items in support of the amount noted in the daily sheet for the last closing day of every month should be submitted by the sub-treasuries to the Treasury Officers concerned, who will review them and take steps to see that items are not unnecessarily kept under 'Amanath.'

230-B. *Shroff's Amanath Balance Register.*—A register in Form 43 should be maintained by the shroff. In it a separate column is provided for each of the heads in article 230-A. The opening balances, the total of the daily receipts, the total of the daily disbursements and the closing balances are entered in each column. This register should be checked and initialled every evening by the Head Accountant after he has verified the various closing balances with the actual cash, bags of coin, cash chests, and valuables in the strong-room.

230-C. *Unshroffed Village Remittances.*—If, for any reason, it is not possible to check the village remittance list and to shroff the remittance on the day on which a village remittance arrives at a sub-treasury, it may be placed in the strong room for the night, without being brought to account. The money should be

in a sealed bag. A counterfoil form receipt, torn from a book consecutively numbered, should be given in exchange for the bag. The bag should be placed in a special late remittance chest. On the morning of the next working day, the bag should be taken out, and the receipt taken back and pasted on to the counterfoil. A register in Form 44 should be maintained, and the date of receipt and of return of each remittance noted in it, and also the date on which the sum is brought to account.

Note.—The above procedure should not be resorted to in any case in which a remittance is received within office hours, even though the remittance is unaccompanied by the village chittas or cash books. In such cases, the money should be counted and credited in the accounts and shroffed in due course, if possible, on the day of receipt.

230-D. *Valuables and other office cash chests deposited for safe custody.*—See articles 23-24, Madras Financial and Account Code.

230-E. *Late Taluk Remittances.*—Whenever a remittance arrives from the Huzur Treasury or from another sub-treasury, and cannot be shroffed on the day of receipt, it should nevertheless be brought to account on the day of receipt and entered in a register in Form No. 45. If, after shroffing, any deficiency or any counterfeit, etc., coin is discovered, it should be made good by the shroff or potdar, if any, who accompanies the remittance. Otherwise, the amount should be drawn on a simple receipt as an advance and placed in the cash chest.

If any remittance arrives out of office hours, it may be placed in the strong-room and an entry made in the valuables register prescribed in Article 24 (*b*), Madras Financial and Account Code, but it must be brought to account directly the sub-treasury is opened, and entered in the unshroffed remittance register Form 45.

230-F. *Money received after office hours.*—Sums of money such as the following are sometimes received after the daily accounts are closed. Such receipts should be recorded in the register described in the next paragraph and should be brought to account on the following working day as soon as the sub-treasury opens :—

- Receipts by postal money order.
- Remittance by Tahsildar while in camp.
- Remittance by other officers arriving after office hours.

230-G. *Amanath receipts.*—In exceptionel cases it may be found necessary to receive money and place it in the strong-room without bringing it to account. A special register in Form 46

should be maintained and every such sum recorded in it. This register should be carefully scrutinized by the Head Accountant, at least once a week, and the balance outstanding verified with the cash and he should date and initial it. The Tahsildar should inspect this register at least once a month and see that the cash corresponds with the outstandings and date and initial it.

230-H. Sums of money are sometimes collected and remitted by the Tahsildar and are kept in amanath pending full information of the nature of the credit. This should be avoided as far as possible.

The proceeds of toddy sales, etc., are sometimes kept in amanath pending confirmation of the sale. This should be avoided and the sums credited as revenue deposits.

The cash balance of all the outstanding items in the amanath register should be noted on the shroff's amanath balance sheet and the balance should be verified every evening by the Head Accountant. These balances should also be noted in the Accountant's Day Book and on the Daily Sheet.

230-I. Sums drawn for disbursement should not be entered in Form 46.

230-J. *Undisbursed balances.*—It is usual to place the undisbursed balance of sums drawn from the sub-treasury in the strong room for safe custody. The sub-treasury officer should see that a register is kept for each class of transaction, e.g., undisbursed balance of pay and travelling allowance and all other sums drawn for disbursement such as land compensation, cash orders, military pension cheques, etc. This register should show daily opening balance, receipts, disbursements and closing balance and it should be seen that the closing balances agree with the balances entered in the shroff's amanath balance register in Form No. 43. If preferred, one combined register in Form No. 3-A, Madras Financial and Account Code, may be maintained for watching all undisbursed balances—see article 73 (*b*) (2), Madras Financial and Account Code.

230-K. *Balances of permanent advance and imprests.*—The procedure laid down for watching the balance of permanent advance in article 73 (*b*) (3), Madras Financial and Account Code, should be followed.

No. 43.

Page 111.—*Add* the following as a new Article 231-*A* :—

231-A. *Transaction of Government business at branches of the Imperial Bank of India—Incapacitation of Bank Agent.*—The Bank shall be responsible for making prompt and efficient arrangements for the transaction of Government business entrusted to it. In the case of death or incapacitation for duty of an Agent of a branch of the Bank, when it is not possible for the Bank to make immediate arrangements for the transaction of its business, the Collector shall where he has by prior arrangement been requested by the Bank to do so—

(*a*) go personally to the Bank, take over the keys of the strong room and other receptacles of treasure, notes or books, and see that the strong room is properly secured. He will also direct the guard to report to himself ;

(*b*) telegraph the occurrence to the local head office of the Bank at Madras ;

(*c*) arrange for the due transaction of *urgent* Government business entrusted to the Bank. He will abstain altogether from the Bank's private business. Ordinary business of Government will also be kept in abeyance till a responsible officer of the Bank takes charge.

(2) In cases where it is not possible for the Collector to perform in person the functions referred to above, as when he is in camp, it shall be competent for him to delegate those functions to a Gazetted Officer, who is within easy reach of the branch of the Bank, to be nominated by the Collector on each occasion.

(3) Neither Government nor their officers will incur any sort of responsibility, either to the Bank or to third parties, by reason of anything done under the above instructions.

(G.O. No. 124, Finance, dated 14th February 1929.)

[Correction slip No. 43, dated 16th August 1929]

CHAPTER XII.—SPECIAL RULES FOR TREASURIES BANKING WITH A BRANCH OF THE IMPERIAL BANK OF INDIA.

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SECTION I.—INTRODUCTORY.

231. The following rules for the guidance of Collectors and Treasury Officers and of the Agents and Accountants at the branches of the Imperial Bank of India in conducting the business of the Government treasuries banking with such branches include information on most points likely to arise; but in cases of doubt, and as a general rule, the usage hitherto observed at the local treasury will be followed. The term 'Collector' includes the officer in charge of the treasury, by whatever designation he may be called.

SECTION II.—GENERAL.

232. On all printed and manuscript forms or documents used in connection with Government business at the local head offices and branches of the Imperial Bank of India, the words 'General

treasury' or 'His Majesty's Treasury' are never used, as those words do not correctly represent the relation of Government to the Bank. Any other erroneous expressions, which misrepresent this relation, should be carefully avoided by all officers of Government and by the Bank itself.

SECTION III.—ACCOUNTS AT THE BANK.

(i) *General.*

233. The books and accounts to be kept will consist of—

The scroll cash book, being the primary record.

A daily account of the receipts and payments made up for despatch to the Collector (T. & A. Form No. 223-O).

An account in the general ledger, in the name of the Government of India.

A pass book (or register of daily receipts and payments), to be daily forwarded to and returned by the Collector.

234. In the scroll cash book will be entered all receipts and disbursements on account of Government. The total amount of documents paid including deductions and other sums paid by transfer should appear in this book and the grand total of each side should form the daily entries in the general ledger.

(ii) *Daily Returns.*

235. In the daily account such payments and receipts will be classified as may be directed by the Accountant General in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasuries. The daily account will be prepared every day and the Agent, after satisfying himself as to its accuracy, will docket and forward it to the Collector with the register of daily receipts and payments (pass book) and with all the appertaining vouchers at the close of the day. The daily account (T. & A. Form No. 223-O) should show the net amount paid in cash in the first money column, the deductions and other sums paid by transfer in the second money column and the gross amount in the third money column.

Note 1.—It is of importance that these documents be secured in a locked box when sent by the Agent to the Collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Collector.

Note 2.—With the concurrence of the Accountant General the daily account may be submitted on the morning following the day to which it refers, instead of at the close of the same day.*

236. Care should be taken that vouchers sent to the Collector are conspicuously marked by the Agent with the word *paid*. Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

237. The register of daily receipts and payments (pass book) has five columns for (1) the date, (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Agent and (5) the initials of the Collector. It will be written up and forwarded with the daily account to the Collector (see article 235), the entries being certified by the initials of the Agent in the fourth column. The Collector will check receipts and disbursements columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers, and after initialling in the fifth column of the register in token of his verification, will return the register to the Agent the same day or the following morning.

SECTION IV—PROCEDURE FOR RECEIPT OF MONEY AT THE BANK.

(*i*) *General*.

238. The procedure to be followed by Government servants in paying moneys into the bank and by the bank in receiving such moneys and granting receipts for them are prescribed by the Governor General in Council and contained in articles 302—305, Civil Account Code, 8th edition, reprint (see article 29, Madras Financial and Account Code, and article 24 of this Code).

(*ii*) *Village Remittances*.

239. Village remittances should be retained in the sub-treasury and not sent to the branch bank and should invariably be accompanied by a remittance list. On receipt of a village remittance the Sub-Treasury Officer should sign the remittance list and, when the remittance is counted and found correct, should certify to that effect at the foot of the list, and return it to the individual who brought the remittance. Credit for the remittances should at once

* Under this rule the Accountant General has authorized the submission of the daily account on the morning of the next working day except on the 10th (on the 9th if the 10th happens to be a holiday) and on the last working day of the month.

be given in the sub-treasury accounts under the proper heads of account to which they relate and the surplus cash in the Taluk treasury remitted to the bank without delay. When the money is sent to the bank it should be debited in the sub-treasury accounts under 'Cash remittances—Imperial Bank of India.' Duplicate chalans for the amounts remitted should be prepared and an entry made in the register of chalans. The Bank Agent will credit the amount to Government under the head 'Cash remittances—Imperial Bank of India.'

No amount should be kept in the sub-treasury on the closing day of the accounts of each month without being remitted to the bank.

As soon as a remittance is sent in the above manner from a sub-treasury to the branch bank in the same place, an advice of the remittance should be sent to the Accountant General on the same day. The Agent of the Imperial Bank of India will also send an advice of the receipt of the remittance to the Accountant General on the day of receipt. The advice should furnish information regarding the amount and the date of despatch or receipt of remittance.

Note.—The above procedure will not apply to Cochin where the village remittances are remitted to the bank direct.

240. In order to ensure that every village remittance is duly credited in the sub-treasury, a register in Form 47 should be maintained in each taluk office. An entry should be made of each remittance list and a serial number given to it. After the money has been duly shroffed and an entry of the receipt made in the day book or subsidiary register, a tick mark should be made in the register.

When the money has been remitted to the bank and the bank chalan received, the Sub-Treasury Officer should initial the last column in the register.

241. As each village remittance is shroffed and placed in the strong-room, an entry must be made by the shroff in his cash book. Every evening the Sub-Treasury Officer should examine the cash balance and compare the shroff's cash book with his register to see that all remittances have been brought to account. When the money is remitted to the branch bank, the Sub-Treasury Officer should see that the entire collections are remitted and that the balance on the shroff's book is 'nil.'

(*iii*) *Deposit and Local Fund Receipts.*

242. The detailed account of local funds and registers of deposits are in the Collector's, Magistrate's and Judge's offices, the bank only receiving the amounts tendered in accordance with article 302, Civil Account Code, and crediting them under proper designation.

SECTION V.—ISSUE OF SUPPLY BILLS.

243. On the authority of the Collector, the bank will receive sums tendered for bills and grant acknowledgments for the same. On presentation of the acknowledgments to the Collector, he will issue the bills.

Note.—A supply bill is identical in form with an ordinary bill of exchange or draft and is governed by the laws generally applicable to such instruments.

SECTION VI.—ISSUE OF REMITTANCE TRANSFER RECEIPTS.

244. (*a*) Remittance transfer receipts will be issued by the bank in accordance with the rules in articles 164, 167—175, 358—366, 372 and 373 of the Civil Account Code, 8th Edition (Reprint), reproduced in Chapter XI, Madras Financial and Account Code, and Chapter VII of this Code. In any case of doubt, the Agent will take the Collector's orders.

(*b*) An Agent has the same authority to cancel, exchange and issue duplicates of remittance transfer receipts, which is exercised by a Treasury Officer and should follow the same rules (articles 177—180 and 384—388, Civil Account Code).

SECTION VII.—PROCEDURE FOR PAYMENT OF MONEY AT THE BANK.

(*i*) *Civil Charges.*

245. All charges for pay and allowances and contingent expenses of officers of the civil establishments, that is, Judicial, Revenue, Medical, Education, Police, etc., will be presented to the Collector in the first instance for examination. The Collector, if he approves and passes the charge, will enface on the bill an order to pay a specified amount, which order will be recorded in a register of payment orders issued, and will be numbered, dated and signed. The bill will then be returned to the person presenting it, and will be paid at the bank in accordance with the

Collector's order, the bank being responsible only for strict adherence to this order and for obtaining upon the bill a proper discharge from the payee. This discharge must be in addition to the signature at foot of the bill.

Note 1.—In the case of sub-treasuries banking with branch banks, all bills (including those pre-audited at the district treasury) should be presented to the Sub-Treasury Officer under this article.

Note 2.—The duty "of obtaining upon the bill a proper discharge from the payee" imposed upon the bank by the above article chiefly refers to an acquittance being taken from the person to whom payment is actually made and while taking this discharge, the bank's officials are expected to take reasonable precautions that payment is made to the payee himself or to a person duly authorized by him to receive payment.

246. At the Presidency town civil charges may be drawn on cheques issued by the Accountant General in favour of the payee.

(*ii*) *Departmental Payments.*

247. (*a*) The rules regarding the issue of letters of credit and payment against them in the case of each of the following departments are contained in the rules specified against them:—

Railways—Articles 422—427, Civil Account Code.

Military Works—Article 434, Civil Account Code.

Military—Articles 457—460 and 462, Civil Account Code.

Posts and Telegraphs—

Postal Section—Articles 490—497, Civil Account Code.

Telegraph Section—Articles 516—517, Civil Account Code.

(*b*) Letters of credit, issued under the rules, may be acted on without further authority, the Agent observing the prescribed limitations.

(*c*) In cases not covered by letters of credit, the Agent will act only on payment orders signed by the Collector.

Note 1.—Where funds under a letter of credit are required only at headquarters, the original letter of credit may be passed on by Treasury Officer to the Bank Agent; but if funds are required both at the headquarters and at a sub-treasury, the Treasury Officer will retain the letter of credit and will advise the bank of the amount to be drawn against at headquarters.

Note 2.—In the case of payments on bills to officers of the Telegraph Section of the Posts and Telegraphs Department, the instructions in the note to article 511, Civil Account Code, should receive special attention.

248. (*a*) Officers of the Public Works Department draw funds either by bills or by cheques—see article 78-A of this Code.

No. 38.

Page 117, *Chapter XII, Section VII, Procedure for payment of money at the bank—(ii) Departmental payments.—Insert* the following as Article 248-A :—

248-A. (*a*) No charges on account of the Forest Department will be paid otherwise than on cheques drawn by Forest Officers—see Article 76. In respect of these cheques no letters of credit will be issued by the Accountant General. But an officer holding charge of a forest sub-division or range may be permitted to draw against the drawing account of a divisional officer, provided instructions to that effect in writing have been received by the Agent from the Conservator.

(*b*) Cheques drawn by an officer holding charge of a forest sub-division or range, may be paid up to the limits fixed by the Conservator. Cheques drawn by Divisional officers themselves will be cashed without any limitation, if otherwise in order, in the same way as pre-audit cheques issued by the Accountant General.

NOTE.—The principle in note 1 to Article 247, applies also to letters of authority issued by Conservators.

(G.O. No. 713, Finance, dated 12th Oct. 1928.)

[No 38, dated 31st Oct. 1928]

(*b*) Bills will be cashed by the Agent only on payment orders endorsed thereon by the Collector.

(*c*) In respect of cheques, no letters of credit will be issued by the Accountant General but an officer in charge of a division may regulate the drawings of his Subdivisional Officers by setting a monthly limit on their drawings—see article 78-F and also paragraph 138 of the Madras Public Works Account Code.

(*d*) Cheques drawn by the Subdivisional Officers, Public Works Department, may be paid up to the limits fixed by the Divisional Officers. Cheques drawn by the Divisional Officers themselves will be cashed without any limitation if otherwise in order, in the same way as pre-audit cheques issued by the Accountant General (see article 246).

Note.—The principle in note 1 to article 247 applies also to letters of authority issued by Divisional Officers.

(iii) Refunds.

249. Refunds of revenue, fines, etc., will be made by the bank on bills bearing a payment order by the Collector, as in article 245.

Note.—This rule does not apply to refunds of income-tax ; in the case of such refunds the Income-tax Officer will make out the refund order in the form of a direct order on the Imperial Bank of India and the endorsement of a second payment order by the Collector will be unnecessary.

(iv) Discount on sale of postage and other stamps.

250. Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account under article 302, Civil Account Code, the receipted chalan being the payer's authority for receipt of the stamps from the Collector.

(v) Interest on Public Debt.

251. Government Promissory Notes, on which interest may be due, will be presented to the Collector of the district, who, having made the necessary examination and record under the rules in the Government Securities Manual, will give the holder an order on the bank in the following form :—

"Pay to Rupees being interest for half-year at per cent due on Government Promissory Note No. of for Rupees .

Collector."

(vi) Deposit Repayments.

252. (*a*) Repayments of deposits standing at credit of individuals in the Collector's or Magistrate's or Judge's accounts will be made on the order of the officer on whose registers they are, and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must therefore apply to the officer who received them, who, after examining the check register and making the necessary record, will give the applicant an order for payment at the bank. A Magistrate's or Judge's order must be taken to the Collector for countersignature before being presented at the bank unless the bank keeps a personal ledger account for the deposits of each court.

(*b*) Each court should duly intimate from time to time to the bank the amount of lapsed deposits to be deducted from the Personal Ledger Pass Book.

Note.—See articles 368, 372 and 377, Madras Financial and Account Code.

(vii) Bill Payments.

253. Supply bills and remittance transfer receipts drawn upon the treasury are advised to the Agent direct. The advice lists should be kept, and the bills paid, in accordance with the rules in articles 374—379 and 383, Civil Account Code (reproduced in Chapter VII of this Code), so far as applicable, provided that bills must be presented for payment before the end of the third account year after that in which they were issued.

SECTION VIII.—TREASURE.

254. The rules regarding (1) receipt and issue of coin and currency notes, (2) remittance of treasure from branch banks and the entertainment of extra potdars if necessary for the purpose and (3) testing of remittances made to Agents of the Banks from Government treasuries, are laid down in the Resource Manual issued by the Controller of the Currency.

SECTION IX.—CURRENCY OF PAYMENT ORDERS.

255. Payment orders are valid only for a time, not exceeding ten days, fixed by the Collector; if presented after the allotted time they will be refused payment by the bank, until revalidated by the Collector.

SECTION X.—MISCELLANEOUS.

256. Each Agent will send to the Accountant General before 10th April a statement showing the balance at credit on 31st March of each Government officer who in his public capacity has a separate account. This should include the accounts, if any, of Military, Military Works and Railway officers.

257. The bank will be kept open for the transaction of the treasury business on all recognized holidays if so required by the Collector.

SECTION XI.—ADDITIONAL RULES FOR COLLECTORS.

(*i*) *Registers of Chalans issued and Orders for Payment.*

258. The above rules state in what cases the bank receives or pays money without the previous order of the Collector and in what cases the previous order of the Collector is necessary. It is also prescribed that the Collector must maintain two registers in which to note these orders, viz., a register of chalans issued and a register of orders for payment. The former of these may be worked by departments, the chalans of land revenue being passed and registered by the Land Revenue department of the Collector's office, those of excise revenue by the Excise department, and so forth.

(*ii*) *Daily Posting of Accounts.*

259. When the daily account with the chalans and vouchers is received from the Agent, the account will first be examined against the chalans and vouchers which support it. Then the vouchers which have already been approved and registered by the Collector will first be marked off in the register of chalans issued and of orders for payment, that is, the date of discharge will be noted against the entries of them in those registers. Then each item of receipt or payment will be posted from the daily account with its chalans and vouchers into the day-book, either direct or through some subordinate register, in the same way as is prescribed for the Account department of treasuries which do not bank with the Imperial Bank of India. The net difference between the total receipts and the total payments as shown in the daily account will then be posted in a subsidiary register called the Register of Imperial Bank deposits. The register is provided with three columns to show (1) the date

and (2) the payments or (3) the receipts of the day, and there will be only one entry in column (2) or (3), as the case may be, against each date. At the close of the month the difference between the totals of the two money columns of the Register of Imperial Bank Deposits should be debited or credited to the head 'Imperial Bank Deposits' in the treasury accounts according as the total of the column for receipts exceeds the total of the column for payments, or the total of the column for payments exceeds the total of the column for receipts.

Note.—In this process the vouchers must be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also as the number of the voucher in the actual accounts.

(iii) *Advices and Certificates.*

260. The advices of receipts or payments which, according to any rule, have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule to be given to any public officer or department should be prepared in the treasury, and not in the bank, as the point to be advised or certified is not that the money has been received or paid at the bank, but that the receipt or payment has entered the treasury accounts.

(iv) *Treasury Returns.*

261. All treasury returns, with the exception of those the bank is instructed to furnish in this chapter or under express orders of the Accountant General, should be prepared in the treasury and not in the bank.

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No. 6.

Page 122, *Appendix I.*—*Insert* the following as a footnote :—

NOTE.—The above Treasury Orders have statutory authority in their application to provincial transactions only. In their application to central transactions, they should be regarded as executive orders issued by the Governor-General in Council— see the note under paragraph 4 (ii) of the Preface

(G.O. No. 707, Finance, dated 6th October 1927.)

[I, 10-10-27]

APPENDIX 1.

[*See* Chapter I, Article 1 (*f*).]

THE TREASURY ORDERS.

With the previous sanction of the Secretary of State in Council, the Governor General in Council is pleased to issue the following general orders under rule 16 of the Devolution Rules :—

SECTION I.—*Short title and date of effect.*

1. These orders may be called the Treasury Orders, and they shall come into force with effect from the 1st March 1922.

SECTION II.—*Definitions.*

2. In these orders :—

(*a*) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.

(*b*) *Collector* means the chief officer in charge of the revenue administration of a district.

(*c*) *Principal Auditor* is used in the sense in which it is defined in the rules made under section 96-D of the Government of India Act.

(*d*) *Treasury* includes a sub-treasury.

(*e*) *Treasury Officer* means the officer in immediate executive charge of a treasury.

SECTION III.—*Location of moneys standing in the public account.*

3. Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the terms of the agreement of the Secretary of State in Council with the Bank.

SECTION IV.—*General system of treasury control.*

4. Unless in any case the Governor in Council, with the concurrence of the Auditor General, otherwise direct, there shall be in every district a treasury under the charge of a treasury officer. If moneys standing in the public account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments : that of the accounts, under the charge of an accountant, and that of the cash, under the charge of a treasurer.

5. In any treasury in which a Government servant of the Indian Audit Department has not been appointed, as such, to be treasury officer, the following orders will apply :—

(*a*) The treasury shall be in the general charge of the Collector, who may entrust the immediate executive control to a treasury officer subordinate to him but may not divest himself of administrative control. He shall be responsible for the proper observance of these orders and for the punctual submission of all returns required from the treasury by the Governor General in Council.

(*b*) The duty of verifying and certifying the monthly cash balance, if any, in the treasury, and of submitting monthly accounts in such form or forms and after such verification as the Auditor General may prescribe, shall be undertaken by the Collector or by such other officer as the Governor in Council may specify. It must be performed by the Collector in person at least once in every period of six months.

(*c*) A change of incumbent of the office of Collector shall at once be reported to the principal auditor concerned by the in-coming Collector, who shall certify to the principal auditor the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Auditor General may prescribe.

6. In any treasury in which a Government servant of the Indian Audit Department has been appointed, as such, to be treasury officer, the duties of the Collector in relation to the custody of moneys in the treasury shall be such as the Governor in Council, with the concurrence of the Governor General in Council, may specify.

SECTION V.—*Payment of Government moneys into the public account.*

7. Except as provided in order 8, all moneys received by Government servants in their official capacity, other than moneys withdrawn from the public account under the provisions of section VIII below, shall without undue delay be paid in full into a treasury or into the Bank and shall be included in the general balances of Government. Departmental receipts shall not be appropriated to meet departmental expenditure except with the sanction of the Governor General in Council.

8. In certain exceptional cases, Government servants may be permitted to open a separate account with a Bank and to pay into it moneys received by them in their official capacity. The conditions on which such permission may be given are detailed in Annexure A.

9. (*a*) The procedure to be adopted by Government servants in paying into treasuries moneys derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor in Council, with the concurrence of the Auditor General.

(*b*) The procedure to be adopted by Government servants in paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor General in Council.

(*c*) The procedure to be adopted by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor General in Council.

SECTION VI.—*Custody of moneys standing in the public account.*

10. (*a*) The procedure for the safe custody of moneys in a treasury shall be such as the Governor in Council, with the concurrence of the Governor General in Council, may specify.

(*b*) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII.—*Transfer of moneys standing in the public account.*

11. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed by such instructions as the Controller of the Currency may issue in this behalf. It shall not be subject to the orders in section VIII below.

SECTION VIII.—*Withdrawal of moneys from the public account.*

12. *Definition.*—In this section withdrawal means the withdrawal of funds from the public account for expenditure on provincial subjects. The procedure to be adopted by Government servants in withdrawing funds from the public account for expenditure on Central subjects shall be such as may be specified by the Governor General in Council.

13. *General rule.*—Unless in any case the Governor in Council, with the concurrence of the Auditor General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the treasury officer or of a Government servant of the Indian Audit Department authorized in this behalf by the Auditor General.

14. *Power of a principal auditor.*—A principal auditor may, subject to the general control of the Auditor General, permit withdrawal for any purpose.

15. *Instructions to treasury officers.*—(*a*) A treasury officer may permit withdrawal for the following purposes :—

(i) To pay sums due by Government to the drawing officer.

(ii) To place the drawing officer in funds to meet claims likely to be presented against Government in the immediate future by
  (1) other Government servants or
  (2) private parties.

(iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.

(iv) To pay direct from the treasury sums due by Government to a private party.

(*b*) Unless in any case it be otherwise expressly ordered by a principal auditor, a treasury officer shall not permit withdrawal for any purpose not specified in clause (*a*) of this order.

16. Except as provided in orders 23 and 24 below, a treasury officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the treasury officer to such checks, as the Governor in Council, with the concurrence of the Auditor General, may specify.

17. A treasury officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the principal auditor responsible for the audit of the payment.

18. Except under the general or special orders of the Governor in Council, a payment shall be made in the district in which the claim arises.

19. The leave-salary of a gazetted Government servant, who draws his leave-salary in India, may be paid in any district in India. The leave-salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn if he were on duty.

20. Pensions payable in India may be paid in any district in India.

21. No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension payable from general revenues, until an audit officer has intimated the rate at which payment should be made.

22. No withdrawal shall be permitted in order to meet the first of any series of payments in a district of pay or allowances to a Government servant, other than a person newly appointed to Government service, unless the claim be supported by a last-pay certificate in such form as may be prescribed by the Auditor General.

23. In case of urgent necessity, a Collector may require a treasury officer to make a payment in contravention of order 16, 17, 18, 19, 21 or 22 above; provided that the Collector records an order in writing and immediately sends a copy of the order, together with an explanation of the circumstances which rendered it necessary, to the principal auditor who will audit the payment. The treasury officer also shall intimate the payment to the principal auditor.

24. A treasury officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, provided that he intimates to the drawing officer the corrections which he makes.

25. *Instructions to drawing officers.*—A Government servant who is authorized to withdraw moneys by means of cheques shall notify to the treasury officer or to the local officials of the Bank, as the case may be, the numbers of the cheque books which from time to time he proposes to use and of the cheques which they contain.

26. When a Government servant who is authorized to draw or countersign cheques or bills payable at a treasury or the Bank makes over charge of his office to another, he must send a specimen of the relieving Government servant's signature to the treasury officer or the local officials of the Bank, as the case may be.

SECTION IX.—*Responsibility for moneys withdrawn.*

27. (*a*) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the principal auditor, the Military Accountant General, or the Controller of Military Accounts concerned. In cases in which the acquittances of the actual payees are not sent for audit the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive them.

(*b*) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Governor in Council.

28. A treasury officer receiving an intimation from an audit officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer must effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer must without delay repay the sum by such method as the audit officer may prescribe.

SECTION X.—*General Exception.*

29. A Governor in Council may not, without the sanction of the Governor General in Council, so exercise any power conferred upon him by these orders as to impose upon the Bank in connexion with Government business any responsibility which the Bank is not liable to undertake at the time when these orders come into force.

ANNEXURE A.

The following are the rules which govern the opening by a Government servant of a separate account with a Bank for the deposit of moneys received by him in his official capacity :—

I A Governor or a Lieutenant-Governor may permit his Private or Military Secretary to open an account for the deposit of funds under the personal control of the Governor or Lieutenant-Governor.

II A Secretary to a Government may open an account in his own name, provided that he records a written order stating the nature of the moneys to be kept in the account and sends a copy of that order to the principal auditor concerned.

III Accounts may be opened without restriction by the following classes of Government servant :—

An Administrator General.
An Official Trustee, Assignee or Receiver.
A Sheriff.
The Solicitors to the Government of India and of Madras.
An Accountant General of a High Court or the Account Officer of a High Court on the Original Side.

IV Except as provided in rules (I) to (III), no Government servant may open an account with a Bank for the deposit of moneys received in his official capacity without the previous sanction of a principal auditor, the Military Accountant General or a Controller of Military Accounts. The following conditions govern the grant of such sanction :—

(*a*) Permission may be given in all cases in which the moneys, although received by a Government servant in his official capacity, do not form part of general revenues.

(*b*) Permission may not be given in the following cases :—

(i) Where the moneys in question have been withdrawn from the public account, or are received in order to be paid into the public account, either as revenue or as a deposit.

(ii) Where the moneys form part of a balance of an account submitted for audit to the Indian Audit Department, or the receipts or outgoings represent transactions of which the Government servant concerned is bound to submit an account to the Indian Audit Department.

(iii) Where the moneys must, under any law or any order of Government or a Court of Justice, be deposited with, or held in trust by, any Government servant in his official capacity.

(iv) Where the moneys have been advanced to a Government servant for contingent expenditure or to a civil officer for public works expenditure.

(*c*) In cases not covered by clauses (*a*) and (*b*) of this rule, permission should not be given except upon some definite ground of convenience to the public service. The personal convenience of the Government servant concerned does not constitute such a ground.

V All accounts opened under these rules must be opened with a branch of the Imperial Bank of India, where such a branch is available. Where no such branch exists an account may, with the approval of the local Government, be opened with any other Bank.

APPENDIX 2.

[*See* Chapter I, Note under Article 2.]

AGREEMENT WITH THE IMPERIAL BANK OF INDIA.

AN AGREEMENT made the twenty-seventh day of January 1921 BETWEEN THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called "the Secretary of State") of the one part and the IMPERIAL BANK OF INDIA (hereinafter called "the Bank") of the other part WHEREAS the Bank was constituted and incorporated and is regulated by the Imperial Bank of India Act, 1920 (being Act No. 47 of 1920 of the Governor General's Legislative Council and hereinafter called "the Act") in supersession and by way of amalgamation of the Presidency Banks of Bengal, Madras and Bombay (with a capital of Rs. 11,25,00,000) with and subject to the various powers provisions and restrictions in and by the Act set forth and it was thereby *inter alia* particularly provided as follows, viz., by section 23 that the Bank should have local head offices in Calcutta, Bombay and Madras and at such other places in British India as the Bank (the constitution of which was provided for by the Act) with the previous sanction of the Governor General in Council might determine and that the Bank might also subject to the provisions of the Act as to the business to be transacted there establish an office in London and by section 10 that it should be lawful for the Bank under any agreement with the Secretary of State for India in Council (i) to act as banker for and to pay receive collect and remit money bullion and securities on behalf of the Government (ii) to undertake and transact any other business which the Government might from time to time entrust to the Bank provided that every such agreement should provide (*a*) that the Governor General in Council should have power to issue instructions to the Bank in respect of any matter which in his opinion vitally affected his financial policy or the safety of Government balances and that in the event of the Bank disregarding such instructions the Governor General in Council might declare such agreement to be terminated (*b*) that within five years from the commencement of the Act the Bank should establish and maintain not less than one hundred new branches of which at least one-fourth should be established at such places as the Governor General in Council might direct.

NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows that is to say :—

1. This agreement shall come into force on the signing of these presents and shall remain in force for the term of ten years from the twenty-seventh day of January 1921 and thereafter unless and until determined as hereinafter provided.

2. The general banking business of the Government of India and of all local Governments (in which business is included the payment and receipt collections and remittances of money bullion and securities on behalf of the said Governments respectively) shall during the subsistence of this agreement be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and with and to such orders and directions as

may from time to time be given to the Bank by the Governor General in Council or by any officer or officers of the Government of India authorized in that behalf and at such of the local head offices and branches of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank with the Government of India and the said local Governments and at such local head offices or branches of the Bank as shall be necessary or convenient or as the Government of India shall from time to time direct.

3. During the subsistence hereof the Secretary of State and the Government of India shall employ the Bank as their sole banker in India and deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as bankers the whole of the Treasury funds and balances in cash of or belonging to the Government of India or the Local Governments and for the time being at any places at which for the time being the Bank shall have a local head office or branch and the Bank shall subject to such orders as may from time to time be prescribed by the Government of India receive and hold for the said Government of India and the said local Governments respectively all such moneys and balances as may be or become payable to or on account of those Governments respectively and the Bank shall transact at its local head offices and at its several branches for the time being existing respectively all such business for the said Governments respectively regarding the receipt collection payment and remittance of money and securities and other matters as is usually transacted by bankers for their customers. The Bank shall make the said treasury funds and balances at the said offices and branches available for transfer to such places and at such times as the Governor General in Council or an officer of the Government of India authorized in that behalf may direct. No interest shall be payable to the said Governments respectively or any of them on any of the funds moneys or balances for the time being held by the Bank, and no charge shall be made to the Bank or in respect of payments to or transfers from the Government treasuries currency offices and currency chests.

4. The Bank shall within five years from the said date on which this agreement shall as aforesaid come into force open one hundred new branches in different localities in India other than Presidency towns and places where a branch now exists and the Government of India shall be entitled to determine the location of one in every four of such branches taking the same as far as feasible in the order of their opening, and the Bank shall not close any of its head offices or branches now existing or hereafter to be opened except a sub-branch in a town where more than one branch exist unless with the express consent in writing of the Governor General in Council or an officer of the Government of India authorized in that behalf.

5. From and after the said date the management and transactions of all the business of the registered public debt and securities for the time being of the Government of India and the Secretary of State and the performance of all duties relating thereto, respectively, including the calculation and payment of interest and the consolidation division cancellation and renewal of Government securities and the keeping of all registers books and accounts and the conduct of all correspondance incidental or necessary thereto shall be transacted by the Bank at its local head office in Calcutta (in the same manner as heretofore by the said Bank of Bengal) and at its local head offices in Bombay and

Madras and at any of its branches at which respectively the administration of any portion or portions of the public debt is for the time being conducted or interest thereon is for the time being payable and shall also keep and maintain such registers books and accounts in respect of the portion or portions of the public debt administered or the interest whereon is paid at such local head office or branches respectively as the Controller of the Currency may for the time being direct and shall audit all payments of such interest and the Bank shall during the subsistence hereof act generally as agents for the Secretary of State and the Government of India in and for the payment of the interest or the principal of the said public debt and securities or any of them as may be directed by the Government of India and in and for the maintenance of such registers accounts and books and the auditing of all such payments of interest as aforesaid and shall conduct such agency subject to such orders and directions with regard to the general management thereof and to the opening and keeping of books accounts and registers as may from time to time be given to the Bank by the Governor General of India in Council or the Controller of the Currency and shall not alter any practice in relation to the matters aforesaid or any of them without the permission in writing of the Governor General in Council or the Controller of the Currency PROVIDED ALWAYS and it is hereby agreed and declared that the Bank shall under and subject to the orders and directions of the Governor General in Council or the Controller of the Currency use its best endeavours to decentralize the administration of the said public debt and to distribute the same amongst its various local head offices and branches.

6. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of Government as hereinbefore described other than such advantage as may accrue to it from the holding of the funds moneys and balances of Government free of obligations to pay interest thereon.

7. As and by way of remuneration to the Bank for the management of the business of the public debt and securities as aforesaid the Bank shall be entitled to charge to the Secretary of State half-yearly a commission at the rate of Rs. 2,000 per crore per annum on the amount of the public debt on the books of the public debt office (inclusive of that portion of the said debt and securities whereof the interest is payable elsewhere than in Calcutta) at the close of the half-year for which the charge is made. In calculating this charge the following amounts shall be excluded from the amount of the public debt, viz. :—

(*a*) The amounts of loans discharged outstanding after one year from that of a notice of discharge.

(*b*) The amount of the currency investment.

(*c*) The amount of stock certificates for Rs. 50,000 and upwards held by the Controller of the Currency the Deputy Controller of the Currency Bombay and the Accountants General Bengal Madras and Posts and Telegraphs.

(*d*) The amount of stock and notes outstanding in the London Register.

And in addition to the charge of Rs. 2,000 per crore per annum the Bank shall be entitled to charge and shall receive a fixed sum of Rs. 2,000 a

year on account of the stock certificates referred to in head (*c*) of this clause and the Bank shall also be entitled to charge and collect from the public (but not from Government) for the use of the Bank all such fees and charges as are now or may hereafter from time to time with the consent of the Governor General in Council be made payable for and upon the renewal consolidation division or otherwise of all notes which the Bank shall themselves renew consolidate or divide.

7-A. In the event of the Bank managing and transacting the business of the debt of a local Government the maximum half-yearly commission which the Bank shall be entitled to charge to the local Government shall be at the rate of Rs. 2,000 per crore per annum on the amount of the debt of such local Government on the books of the Bank at the close of the half-year for which the charge is made. In calculating this charge the amounts specified in heads (*a*) and (*d*) of clause 7 hereof shall be excluded from the amount of the debt. The amount of stock certificates for Rs. 50,000 and upwards shall also be excluded from the amount of the debt and in respect of these the local Government will make special arrangements with the Bank.

8. The Bank shall be at liberty for the purpose of the transfer of its funds from any of its local head offices or branches to any other of such offices or branches to make payments into and withdrawals from the Government Currency offices and Currency chests free of charge.

8-A. Government shall not make any transfers of money for the general public between any two places in which a local head office or a branch of the Bank is situated. The Bank shall as far as practicable give the public every facility for transfer of money between local head offices and branches at rates not exceeding such rates as the Controller of the Currency may by special or general direction approve.

9. Government shall maintain a currency chest at each branch of the Bank situated at a place where there is no head office of a circle of issue of the Currency department and the Bank shall provide sufficient accommodation for such chest or chests as may be required for the deposit of currency notes or coin held at the disposal of the currency agent or other Government officer appointed in that behalf. Government shall supply the said chests together with the necessary currency whether notes or coin and the Bank shall subject to any directions received from the Controller of the Currency in that behalf do the work of exchanging notes for coin and coin for notes and shall supply the Controller of the Currency with such periodical information as he may from time to time require as to the silver balances held by the Bank at each of its local head offices or branches. One key of the said chest or chests shall remain in the custody of the Bank and the Bank shall be responsible for the safecustody in its strong-room of the said chest or chests and its or their contents and the responsibility of the Bank in respect of the said chest or chests and its or their contents shall be that of a bailee as prescribed by section 151 of the Indian Contract Act (Act IX of 1872). The Bank shall allow the currency agent or officer as aforesaid to have access to the said chest or chests at all reasonable times for the purpose of withdrawing or depositing currency notes and coin. The Bank shall also be responsible for the examination and the correctness of coin or notes at the time of deposit in or withdrawal of the same from the said chest or chests.

9-A. Government shall as far as practicable supply local head offices and branches of the Bank with the amount of coin of denominations less than Re. 1 which may be required by the Bank.

10. The Bank shall receive and accept at any of its local head offices or branches in payment of Government revenue and from the administrations of State Railways on account of their traffic receipts Government currency notes of all circles indiscriminately.

11. The Bank shall not be at liberty to close any of its local head offices respectively except on Sundays New Year's Day Christmas Day and if either of such two last mentioned days falls on a Sunday the next following Monday, Good Friday and any other day declared to be a public holiday by any notification published in pursuance of the Negotiable Instruments Act (Act XXVI of 1881) or to close any of its branches for the time being existing except on Sundays and on holidays authorized by the local Government within whose jurisdiction such branches may be respectively situated.

12. The whole responsibility for any loss or damage which may result from or arise in respect of or be occasioned by any theft forgery fraud misrepresentation or concealment or by any wrongful payment exchange or satisfaction through mistake or any error in calculation or any accident or mistake whatsoever to or by the Bank whether at any of its local head offices or branches or to or by any of its officers or agents whether in conducting the business of the public debt and securities or in the payment of the interest thereon or in the renewal consolidation sub-division or cancellation of any Government promissory note or notes or other security or in any other connexion shall as between the Secretary of State and the Bank rest solely and entirely with and shall be borne by the Bank who shall indemnify the Secretary of State against all losses costs and charges therefrom arising PROVIDED ALWAYS that if any loss or damage which may result from or arise in respect of or be occasioned by any theft forgery fraud misrepresentation or concealment shall be incurred in the conduct of the business of the Public Debt Office in connexion with the renewal consolidation sub-division cancellation exchange or payment (whether of principal or interest) of any Government promissory note or other security and such damage or loss shall not be due to or caused by any negligence or default on the part of the Bank or any of its officers or agents such loss or damage shall be borne by Government and the Bank in equal shares PROVIDED however that any loss or damage which may result by reason of the acceptance by the Bank at the time of the renewal, conversion, consolidation or sub-division of Government promissory notes of endorsements which *prima facie* appear to be in order and the genuineness of which the Bank shall have no reason to question, shall if such loss or damage is not due to or caused by any negligence or default on the part of the Bank or any of its officers or agents be borne by Government PROVIDED ALSO that in the event of the Bank being in doubt as to whether any endorsement on a Government promissory note should or should not be accepted the Bank shall be entitled to refer the matter to the Controller of the Currency or other authorized officer and if upon such reference the Controller of the Currency or other authorized officer directs the Bank in writing to accept such endorsement any loss or damage which may result from such acceptance shall be borne by Government PROVIDED further that in regard to the ordinary banking business of receiving and realizing

money and securities for money on account of Government and paying cheques orders drafts bills and other documents whether negotiable or not in the Bank's capacity of bankers for Government the responsibility of the Bank to the Secretary of State shall be that of a banker to an ordinary customer.

13. If the Bank shall open an office in London a statement of the total funds and balances and particularly of the Government balance held by or at such office for the time being shall at all times while such office shall be maintained be furnished weekly by the manager or other proper officer thereof or thereat to the Secretary of State. And the Secretary of State shall be at liberty at any time and from time to time to require the Bank to pay to him any sum which he thinks fit from the funds or balances of the Bank for the time being held at the office in London against a corresponding debit against the Government in its account with the Bank in India PROVIDED ALSO that no such requisition shall be made without due notice to the Bank in London or at any of its local head offices in India and that before actually making the same the Secretary of State shall give due consideration to any representations which may be made by the Bank to him as to the detriment or inconvenience to the Bank apprehended by it as the result of the proposed payment if made.

14. The Governor General in Council shall be entitled to issue instructions to the Bank in respect of any matter which in his opinion vitally affects his financial policy or the safety of Government balances for the time being deposited with the Bank and if the Controller of the Currency or such other officer of Government as may be nominated by the Governor General in Council to be a Governor of the Central Board of the Bank shall give notice in writing to the Managing Governors of the Bank that he considers that any action or step or proceeding proposed to be taken or carried out by the Bank will be detrimental to the Government as affecting matters aforesaid such action step or proceeding shall not be taken or carried out unless and until the Governor General in Council shall have approved thereof in writing. And if there shall at any time be any wilful disregard or failure on the part of the Bank to comply with the provisions of this clause the Governor General in Council shall be entitled by notice in writing addressed to the Managing Governors of the Bank and left at any of its local head offices to determine this agreement forthwith and on such notice being given the same shall forthwith be determined accordingly but without prejudice to any rights acquired by either party prior to such determination.

15. The Bank shall forthwith supply the Controller of the Currency with all such information as he may by special or general direction from time to time require and shall also supply to the Governor General in Council a weekly statement as to the position of the Bank and a copy of the Bank's half-yearly balance sheet.

16. This agreement may be determined at or at any time after the expiration of the said term of ten years by notice in writing given in manner hereinafter mentioned that is to say that if on or after the expiration of nine years from the said twenty-seventh day of January one thousand nine hundred and twenty-one either of the parties hereto shall give to the other party a notice in writing expressing the desire to determine this agreement such notice if given by Government to be addressed to the Managing Governors of the Bank and to be served by being left at any of its local head offices and if

given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government of India in the Finance Department this agreement shall immediately upon the expiration of twelve calendar months from the day of such service absolutely cease and determine save as to rights or liabilities acquired or incurred prior to such determination.

IN WITNESS WHEREOF Edward Mitchener Cook Secretary to the Government of India in the Finance Department by the order and direction of the Governor General of India in Council acting for and on behalf of the Secretary of State for India in Council has hereunto set his hand and the common seal of the Imperial Bank of India has been hereunto affixed the day and year first above written.

APPENDIX 3.

[*See* Chapter I, Note under Article 2.]

LIST OF BRANCHES OF THE IMPERIAL BANK OF INDIA IN THE MADRAS PRESIDENCY.

1. Aleppey.
2. Bangalore.
3. Bellary.
4. Berhampur (Ganjam).
5. Bezwada.
6. Calicut.
7. Cocanada.
8. Cochin.
9. Coimbatore.
10. Colombo.
11. Conjeeveram.
12. Cuddalore O.T.
13. Cuddapah.
14. Ellore.
15. Erode.
16. Guntur.
17. Kottayam.
18. Kumbakonam.
19. Madras, Mount Road.
20. Madura.
21. Mangalore.
22. Masulipatam.
23. Nandyal.
24. Negapatam.
25. Nellore.
26. Ootacamund.
27. Rajahmundry.
28. Salem.
29. Tellicherry.
30. Tinnevelly.
31. Tiruppur.
32. Trichinopoly.
33. Trichur.
34. Trivandrum.
35. Tuticorin.
36. Vellore.
37. Vizagapatam.
38. Vizianagram.

APPENDIX 4.

[*See* Chapter I, Sub-clause under clause (*b*) of Article 4.]

PART I.—LIST OF TREASURIES AND SUB-TREASURIES IN THE MADRAS PRESIDENCY.

Notes.—(1) Names of District Treasuries are printed in capitals.

(2) Branches of the Imperial Bank of India are indicated by the insertion (I.B.) after the name.

Serial number.	Names of treasuries and sub-treasuries.
1	ANANTAPUR.
2	Anantapur Sub-treasury.
3	Dharmavaram.
4	Gooty.
5	Hindupur.
6	Kadiri.
7	Kalyandrug.
8	Madakasira.
9	Penukonda.
10	Tadpatri.
11	BANGALORE (I.B.).
12	BELLARY (I.B.).
13	Adoni.
14	Alur.
15	Bellary Sub-treasury.
16	Hadagalli (P.O. Huvinahadgalli).
17	Harpanahalli.
18	Hospet.
19	Kudligi.
20	Rayadrug.
21	Siruguppa.
22	CHINGLEPUT, SAIDAPET.
23	Chingleput Sub-treasury.
24	Conjeeveram.
25	Madurantakam.
26	Ponneri.
27	Saidapet Sub-treasury.
28	Sriperumbudur.
29	Tiruvallur.
30	CHITTOOR.
31	Chandragiri.
32	Chittoor Sub-treasury.
32-A.	Kalahasti.
33	Madanapalle.
34	Palmaner.
35	Punganur.
36	Tiruttani.
37	Vayalpad.
38	COIMBATORE (I.B.).
39	Avanashi.
40	Bhavani.
41	Coimbatore Sub-treasury.
42	Dharapuram.
43	Erode (I.B.).
44	Gobichettipalaiyam.
45	Kollegal.
46	Palladam, Tiruppur (I.B.).
47	Pollachi.
48	Udamalpet.
49	CUDDAPAH (I.B.).
50	Badvel.
51	Cuddapah Sub-treasury.
52	Jammalamadugu.
53	Kamalapuram.
54	Proddatur.
55	Pulivendla.
56	Pullampet-Rajampet.
57	Rayachoti.
58	Siddhavattam.
59	GANJAM, CHATRAPUR.
60	Aska.
61	Balliguda.
62	Berhampur, Ganjam, (I.B.).
63	Chatrapur Sub-treasury.
64	Chicacole.
65	Goomsu.
66	Ichchapuram, Ganjam.
67	Kudala (P.O. Purushottapuram).
68	Parlakimedi.

Serial number.	Names of treasuries and sub-treasuries.
69	Ramagiri-Udayagiri.
70	Sompeta.
71	Surada.
72	Tekkali.
73	Udayagiri, Ganjam.
74	GODAVARI (EAST), Cocanada (I.B.).
75	Amalapuram.
76	Bhadrachalam.
77	Chodavaram, Godavari (East) (not yet opened).
78	Cocanada Sub-treasury.
79	Nugur (P.O. Venkatapur).
80	Peddapuram.
81	Pithapuram.
82	Polavaram.
83	Rajahmundry (I.B.).
84	Ramachandrapuram.
85	Razole.
86	Tuni.
87	GODAVARI (WEST), (District Headquarters is for the present Masulipatam) (I.B.).
88	Bhimavaram.
89	Ellore (I.B.).
90	Kamavarapukotta (Chintalapudi).
91	Narasapur.
92	Nidadavole (Kovur).
93	Tanuku.
94	Tadepalligudam at Pentapudu.
95	GUNTUR (I.B.).
96	Addanki.
97	Bapatla.
98	Guntur Sub-treasury.
99	Narasaraopet.
100	Ongole.
101	Palnad (P.O. Gurzalla).
102	Repalle.
103	Settenapalle.
104	Tenali.
105	Vinukonda.
106	KISTNA, MASULIPATAM (I.B.).
107	Bandar, Kistna.
108	Bezwada (I.B.).
109	Divi (P.O. Avanigadda).
110	Gudivada.
111	Kaikalur.
112	Nandigama.
113	Nuzvid or Gannavaram.
114	Tiruvur.
115	KURNOOL.
116	Atmakur, Kurnool (opened for Forest purposes only).
117	Cumbum, Kurnool.
118	Dhone.
119	Koilkuntla.
120	Kurnool Sub-treasury.
121	Markapur.
122	Nandikotkur.
123	Nandyal (I.B.).
124	Pattikonda.
125	Sirvel.
126	MADRAS (I.B.).
127	MADURA (I.B.).
128	Dindigul.
129	Kodaikanal.
130	Madura Sub-treasury.
131	Melur.
132	Nillakkottai, Madura.
133	Palni.
134	Periyakulam.
135	Tirumangalam.
136	Uttamapalaiyam, Madura.
137	MALABAR, CALICUT (I.B.).
138	Alatur, Malabar.
139	Calicut Sub-treasury.
140	Chirakkal (P.O. Cannanore).
141	Chowghat.
142	Cochin (I.B.).
143	Ernad (P.O. Manjeri).
144	Kottayam (P.O. Tellicherry (I.B.).
145	Kurumbranad (P.O. Badagara).
146	Palghat.
147	Ponnani.
148	Vayittiri.
149	Walluvanad.
150	Wynad (Wynaad).
151	NELLORE (I.B.).
152	Atmakur, Nellore.
153	Darsi.
154	Gudur.
155	Kandukuru.

Serial number.	Names of treasuries and sub-treasuries.
156	Kanigiri.
157	Kavali.
158	Kovur, Nellore.
159	Nellore Sub-treasury.
160	Podili.
161	Poluru, Sulurpeta.
162	Rapur.
163	Udayagiri, Nellore.
164	Venkatagiri, Nellore.
165	NILGIRIS, OOTACAMUND (I.B.).
166	Coonoor.
167	Gudalur.
168	NORTH ARCOT, VELLORE (I.B.).
169	Arkonam.
170	Arni, North Arcot.
171	Cheyyar (P.O. Tirvetipuram).
172	Gudiyattam.
173	Polur.
174	Tiruppattur, North Arcot.
175	Tiruvannamalai.
176	Vellore Sub-treasury.
177	Walajapet (Walajanagar).
178	Wandiwash.
179	RAMNAD, MADURA (I.B.).
180	Aruppukottah.
181	Mudukulattur.
182	Paramakudi.
183	Ramnad Sub-treasury.
184	Sattur.
185	Sivaganga.
186	Srivilliputtur.
187	Tiruvadanai.
188	Tiruppattur, Ramnad.
189	SALEM (I.B.).
190	Atur.
191	Dharmapuri.
192	Hosur.
193	Krishnagiri.
194	Namakkal, Salem.
195	Omalur.
196	Rasipuram.
197	Salem Sub-treasury.
198	Tiruchengod.
199	Uttankarai.
200	Yercaud.
201	SOUTH ARCOT, CUDDALORE (I.B.).
202	Chidambaram.
203	Cuddalore Sub-treasury.
204	Gingee.
205	Indo-China Bank, Pondicherry.*
206	Kallakurchi.
207	Tindivanam.
208	Tirukoilur.
209	Villupuram.
210	Vriddhachalam.
211	SOUTH KANARA, MANGALORE (I.B.).
212	Coondapoor.
213	Karakal.
214	Kasaragod.
215	Mangalore Sub-treasury.
216	Udipi.
217	Uppinangadi.
218	TANJORE.
219	Arantangi.
220	Kumbakonam (I.B.).
221	Mannargudi.
222	Mayavaram.
223	Nannilam.
224	Negapatam (I.B.).
225	Papanasam.
226	Pattukkottai.
227	Shiyali.
228	Tanjore Sub-treasury.
229	Tirutturaippundi.
230	Tiruvalur.
231	TINNEVELLY (I.B.).
232	Ambasamudram.
233	Koilpatti.
234	Nanguneri.

* The transactions of this Bank on behalf of Government are limited and extend only to the following :—

(i) Receipt of postal and customs remittances ;

(ii) Payments to the Post office, Pondicherry, on letters of credit issued by the Collector, South Arcot ; and

(iii) Other payments (mainly, pay of His Majesty's Consul at Pondicherry and his establishment) on cheques issued by the Collector.

Serial number.	Names of treasuries and sub-treasuries.
235	Sankaranainarkoil.
236	Srivaikuntam.
237	Tenkasi.
238	Tinnevelly Sub-treasury.
239	Tiruchendur.
240	Tuticorin (I.B.).
241	TRAVANCORE (P.O. TRIVANDRUM) (I.B.).
242	TRICHINOPOLY (I.B.).
243	Ariyalur.
244	Karur.
245	Kulittalai.
246	Lalgudi.
247	Musiri.
248	Perambalur.
249	Trichinopoly Sub-treasury.
250	Udayarpalaiyam.
251	VIZAGAPATAM (I.B.).
252	Anakapalle.
253	Bimlipatam.
254	Bissemkatak.
255	Bobbili.
256	Chipurupalli.
257	Gajapatinagar.
258	Golgonda.
259	Gunupur (P.O. Ganapuram).
260	Jeypore, Vizagapatam.
261	Koraput
262	Malkanagiri.
263	Nowrangapur.
264	Padva.
265	Palkonda.
266	Parvatipuram.
267	Pottanghi.
268	Rayagadda.
269	Salur.
270	Sarvasidhi, Yellamanchili.
271	Srungavarapukota.
272	Viravalli, Chodavaram.
273	Vizagapatam Sub-treasury.
274	Vizianagram (I.B.).

[*See* Chapter I, Sub-clause under clause (*b*) of Article 4.]

PART II.—LIST OF DEPUTY TAHSILDARS' TREASURIES IN THE MADRAS PRESIDENCY WHICH ARE MERELY COLLECTING DEPOTS.

[No payments are allowed to be made at these depots.]

District.	Name of Deputy Tahsildar's treasury.	Taluk into which collections are remitted.	Nature of collections, manner of remitting, etc.
Ganjam	Narasannapeta ..	Chicacole	Collects sale-proceeds of stamps, magisterial fines, house-tax and other fees relating to local funds, registration fees, collections on account of land revenue and cesses, excise, cattle-pounds, stamp duty and penalty, Revenue and Criminal Courts' deposits and remits with an irusalnama once a month.

No. 12.

Page 140, *Appendix* 4, *Part II, entries relating to the Chittoor District.—Omit* "1. Kalahasti" and "Chandragiri" in columns 2 and 3, respectively; *renumber* the items in column 2; and *substitute* "Chandragiri" *for* "Do." in column 3.

(G.O. Mis. No. 879, Finance, dated 14th Dec. 1927.)

[No. 12, dated 12th Mar. 1928]

List of Deputy Tahsildars' treasuries in the Madras Presidency which are merely collecting depots—*cont.*

District.	Name of Deputy Tahsildar's treasury.	Taluk into which collections are remitted.	Nature of collections, manner of remitting, etc.
Godavari (East)	1. Pratipadu	Peddapuram	Sale-proceeds of stamps, magisterial fines, fines of public servants, sale-proceeds of dead trees and local funds avenue clippings, and ferry rent and tolls.
	2. Alamur	Ramachandrapuram ..	
	3. Bikkavolu	Do. ..	
	4. Mummidivaram ..	Amalapuram	
	5. Kottapeta	Razole	
	6. Coringa	Cocanada	
Godavari (West)	1. Pentapadu	Tanuku	Remits collections with chalans.
	2. Chintalapudi ..	Ellore	
Kistna ..	1. Jaggayyapet ..	Nandigama	Do.
	2. Pamarru	Gudivada	
Guntur ..	1. Ponnur	Bapatla	Collects sale-proceeds of stamps, magisterial fines, and union receipts, and remits monthly.
	2. Mangalagiri ..	Guntur	
	3. Macherla	Palnad	
Nellore ..	1. Muttukuru ..	Nellore	....
	2. Venkatagiri ..	Gudur	....
Cuddapah ..	1. Chitvel	Rajampet	Collects sale-proceeds of stamps and quinine, and magisterial fines, and remits daily.
Anantapur	1. Uravakonda ..	Gooty	Collects land revenue, abkari revenue, etc.; will be closed and the monthly accounts despatched to the Gooty sub-treasury two days earlier than the dates prescribed for these purposes for the Gooty sub-treasury; makes remittances to that sub-treasury twice during the kist season and once in the other months, intimation of collections being sent daily to the Tahsildar, Gooty.
	2. Yadiki	Tadpatri	Collects magisterial fines and remits the amount with chalan.
	3. Tanakallu ..	Kadiri	
Bellary ..	1. Yemmiganuru ..	Adoni	Collects sale-proceeds of stamps.
North Arcot ..	1. Kangundi ..	Tiruppattur	Collects sale-proceeds of stamps, magisterial fines, etc., and remits them with chalan to the sub-treasury. No regular transactions go on.
	2. Chengam	Tiruvannamalai ..	
	3. Vaniyambadi ..	Tiruppattur	
Chittoor ..	1. Kalahasti	Chandragiri	Sends monthly account current and cash collections. No regular transactions go on.
	2. Puttur	Do.	
	3. Venkatagirikota ..	Palmaner	
	4. Piler	Vayalpad	Collects sale-proceeds of stamps and quinine, and magisterial fines, and remits daily.
South Arcot ..	1. Vanur	Villupuram	Collects sale-proceeds of stamps, fines, etc., and remits them periodically with chalans, together with a monthly statement of stamps sold and discount allowed.
	2. Panruti	Cuddalore	
	3. Porto Novo ..	Chidambaram ..	
	4. Mannargudi ..	Do. ..	
	5. Tittagudi	Vriddhachalam ..	
	6. Ulundurpettai ..	Tirukkoyilur	

List of Deputy Tahsildars' treasuries in the Madras Presidency which are merely collecting depots—*cont.*

District.	Name of Deputy Tahsildar's treasury.	Taluk into which collections are remitted.	Nature of collections, manner of remitting, etc.
Trichinopoly ..	1. Manapparai .. .. 2. Turaiyur .. .. .. 3. Aravakurchi	Kulittalai .. .. Musiri .. .. Karur	Collect magisterial fines darkhast, tree value, sale-proceeds of stamps, and remits them with a chalan once a month.
Ramnad ..	1. Vattirayiruppu .. 2. Virudupatti ..	Srivilliputtur .. Sattur	Collects sale-proceeds of stamps and magisterial fines.
Tinnevelly ..	1. Radhapuram .. 2. Vilatikulam ..	Nanguneri .. .. Ottapidaram ..	Do.
	3. Sattankulam ..	Nanguneri	Collects sale-proceeds of stamps, magisterial fines and items of miscellaneous revenue.
Coimbatore ..	1. Mettupalaiyam .. 2. Satyamangalam .. 3. Perundurai .. 4. Kangayam ..	Avanashi .. .. Satyamangalam .. Erode .. .. .. Dharapuram	Collects sale-proceeds of stamps and magisterial fines and remits them with a chalan once a month.
Salem.. ..	1. Sankaridrug .. 2. Harur .. .. 3. Pennagaram .. 4. Denkanikota ..	Tiruchengodu .. Uttankarai .. .. Dharmapuri .. .. Hosur	Collects magisterial fines, sale-proceeds of stamps, and miscellaneous revenue and remits with a chalan once a month.
	5. Paramati	Namakkal	Collects magisterial fines, darkhast, tree value, sale-proceeds of stamps, and remits them with a chalan once a month.
South Kanara.	1. Hosdrug .. .. 2. Beltangadi ..	Kasaragod .. .. Uppinangadi ..	Collects magisterial fines, sale-proceeds of stamps, quinine, etc., stamp duty, penalty, seigniorage in darkhast cases and other miscellaneous revenue, and remits them periodically with a chalan.
The Nilgiris ..	Ootacamund	Imperial Bank of India.	Collects land revenue and cesses, ryotwari and miscellaneous forest revenue, sale-proceeds of street plans and other miscellaneous items, excise revenue, recoveries under the Loans Act and of survey advances, revenue and criminal courts' deposits, district board collections, cattle-pound fines, feeding charges and commission. The collections are remitted into the branch of the Imperial Bank of India every day with chalans.

APPENDIX 5.

[*See* Chapter I, Article 9]

INSPECTION OF TREASURIES.

SECTION I.—DISTRICT TREASURY.

Board's Standing Order 183.

1. *Inspection of the treasury.*—The inspection of district treasuries will be made by a gazetted officer of the Accounts Department who will visit each district treasury in turn and will advise the Collector as to any defects which he may notice and the remedies which should be adopted to remove such defects. It will be open to the Collector at the time of the inspection to discuss with the inspecting officer any questions concerning the working of the treasury or the accounts administration of the district.

2. *Duties of Collectors.*—Collectors will however continue to be fully responsible for the general administration of the treasuries within their districts. Each Collector should once a year inspect his treasury and submit a report to the Board on the following matters :—(1) Custody of cash and currency notes including those in the currency chests, (2) the condition of boxes and locks, (3) the custody of the keys by the treasury officers and the treasurer, (4) the guarding of the treasury by the police sentries, (5) the security furnished by the treasurer and shroffs, (6) the amount of cash kept in the sole custody of the treasurer, (7) the custody of remittance transfer receipts, cheque books, etc., and (8) whether the more important registers are in good order and kept up to date and the circulars of the Accountant General and the District Standing Orders relating to treasury administration, if any, are filed up to date.

3. The report should be submitted so as to reach the Board of Revenue before the 15th March each year. The Collector should, in the course of his inspection, see that the strong-room has been certified as secure and fit for use, by an officer of the Public Works Department, not below the rank of Executive Engineer, and that the certificate and orders, if any, issued for the security of the room by the Superintendent of Police are hung up on the spot. He should also state in the report whether he has found all padlocks and keys correct and correctly placed in accordance with the rules.

4. *List of questions to be answered by the Collector during his inspection.*—The list of questions for treasury inspection given in Annexure I will serve as a useful guide in the work of inspection; but it is to be understood that the Collector is required to issue his own orders in each case, merely reporting them to the Board of Revenue and not leaving it to the latter to correct mistakes or errors of procedure which the Collector may discover.

SECTION II.—SUBORDINATE TREASURIES.

5. *Inspection of taluk treasuries and offices by Divisional Officers.*—Divisional Officers should examine every taluk treasury and office in their divisions at least once a year. The examination should, as far as possible, be made unexpectedly, and not at stated periods. The attention of the examining

No. 13.

Page 143, *Appendix* 5, *Section II, Subordinate Treasuries.*—*Substitute* the following *for* the existing paragraph 7 :—

7. *Inspection of sub-treasuries in the Agency Tracts.*—The general rules should be supplemented by the following special rules :—

(i) For the purpose of these rules, the Agency sub-treasuries are divided into two classes—heavy and light. The sub-treasuries at Pōlavaram, Bhadrāchalam, Gunupur, Koraput, Jeypore and Nowrangapur are classed as heavy and the rest as light.

(ii) All sub-treasuries in the Agency tracts should be inspected every year by their respective Revenue Divisional Officers.

(iii) Sub-treasuries which are classed as light need not be inspected by Treasury Deputy Collectors.

(iv) Of the sub-treasuries classed as heavy, those at Polavaram and Bhadrāchalam should be inspected by the Treasury Deputy Collector, East Gōdāvari, as at present, that is, at least once in two years.

(v) The sub-treasuries of Gunupur, Koraput, Jeypore and Nowrangapur will, generally, be inspected by the Treasury Deputy Collector, Vizagapatam, only when the Agent to the Governor, Vizagapatam, considers that technical and professional inspection is essential in view of unfavourable reports from the Revenue Divisional Officers. But none of them shoud remain uninspected by the Treasury Deputy Collector for over three years.

(G.O. Mis. No. 893, Finance (Codes), dated 20th Dec. 1927.)

[No. 13, dated 12th Mar. 1928]

officers should be especially directed towards verifying the stock of stamps in addition to checking the cash in hand, and ascertaining whether the prescribed accounts are kept. The questions given in Annexure II should be answered by the examining officer and a report submitted by him to the Collector immediately after the examination is over. It is not necessary that the divisional officers should answer all the questions at each inspection; they may deal with the different parts in instalments, provided that all the questions are answered in the year as a whole. It is far better that a thorough inspection of one department of the work of a taluk office should be made at a time than a cursory inspection of the whole office. There is no objection to a divisional officer using a clerk from his own office to assist him in the examination of taluk offices.

Note 1.—These orders apply *mutatis mutandis* to the cash, stamp and other stock in the custody of the Deputy Tahsildars who are not in charge of recognized sub-treasuries.

Note 2.—The inspection should extend to the unshroffed coin in the sub-treasury and a report of the balance in the sub-treasury including such coin should be despatched by the inspecting officer the same day to the Huzur so as to serve as a check on the corresponding daily report despatched by the Taluk Treasury Officer.

Note 3.—The Collector of Madras should perform the functions of a divisional officer in respect of the inspection of the Madras sub-treasury and taluk office; he should inspect the sub-treasury in detail every half-year and answer the queries prescribed. The Collector can empower his Deputy Collector to perform these functions

6. *Technical examination by the Treasury Deputy Collector.*—In addition to the examination mentioned above, Collectors will also occasionally depute their treasury deputies for the technical examination of taluk treasuries and the accounts connected therewith, making temporary arrangements for the charge of the district treasury during their absence. It is not necessary that every taluk treasury should be thus inspected every year; but not less than half the number of the treasuries should be inspected annually, and the inspections should be made without notice. Each treasury should be inspected at least once in two years. The number of the treasuries thus inspected and the general state in which the accounts are found should be stated in the yearly report prescribed in paragraph 8 *infra*. The questions given in Annexure III may be used by the Treasury Deputy Collector in making this inspection. There is no objection to the Treasury Deputy Collector being accompanied by a clerk and a peon on these occasions; but the responsibility for the inspection rests upon the Treasury Deputy Collector alone, and the answers to all questions should be in his handwriting.

Note.—Note 2 under paragraph 5 is applicable here also.

7. *Inspection of sub-treasuries in the Agency Tracts.*—The general rules should be supplemented by the special rules and orders of Government in the case of sub-treasury inspection in the Agency Tracts.

8. *Annual report of inspection.*—Yearly reports concerning all the subordinate treasuries in the district should be drawn up for the calendar year and submitted to the Board so as to reach it on the 20th January following. These reports should contain the following particulars arranged in tabular form: (1) Name of treasury; (2) Date of last preceding examination by the Treasury Deputy Collector; (3) Date of last preceding examination by the Divisional Officer; (4) Date of examination in year under report; (5) Name of examining officer; (9) Result of examination of cash and cash accounts; (7) Result of examination of the stock of stamps; and (8) Remarks.

ANNEXURE I TO APPENDIX 5.

List of questions for District Treasury inspections by Collectors.

* Indicates questions to be answered only in the case of treasuries dealing with branch banks.

† Indicates questions which need not be answered in the case of treasuries dealing with branch banks.

1. Are there two locks to the outer door of the strong-room? Who keeps the keys? (Article 42, Madras Treasury Code.)

2. Are copies of the certificate of the Executive Engineer or other inspecting officer of the Public Works Department that the strong-room is secure and fit for use and the Police Superintendent's order prescribing the positions of the sentries hung up in a conspicuous place? [Article 41 (*d*), Madras Treasury Code.]

3. The certificate of the Executive Engineer or other inspecting officer of the Public Works Department will be in force for twelve months only; what is its date and is it still in force? [Article 41 (*b*), Madras Treasury Code.]

4. Are the sentries posted in accordance with the orders of the Superintendent of Police and is the disposition of the sentries, as laid down in the orders, in your opinion, the best? [Article 41 (*c*), Madras Treasury Code.]

5. How many constables are on guard duty by day and how many by night?

6. Are the boxes and safes in good order? (Article 44, Madras Treasury Code.)

7. Are there two locks to each? (Article 44, Madras Treasury Code.)

8. Who keeps the keys? (Article 44, Madras Treasury Code.)

9. Are the duplicate keys kept in the strong-room of the district treasury? [Article 47 (*a*) (6), Madras Treasury Code.]

10. How many spare Chubb's (or Hobb's or Dindigul or Sparling patent) locks are there in store?

11. Are all the locks good lever locks and are they in good condition?

12. Are any cheap country-made locks in use?

13. Where was the duplicate key of the district treasury strong-room on the day of your inspection? [Article 47 (*a*) (6), Madras Treasury Code.]

† 14. (*a*) Has the amount placed under double lock every evening, out of the cash in the hands of the treasurer, been so regulated that the cash balance with the treasurer together with the value of the stamps, etc., in his hands did on no evening exceed the amount of the security given by him? (Article 42, Madras Treasury Code.)

* 14. (*b*) Has the amount of stamps, opium, undisbursed pay, etc., in the hands of the treasurer been so regulated as not to exceed the amount of the security furnished by him?

† 15. What was the amount of cash, notes and stamps under single lock on the night before the inspection?

16. Was the stock of stamps in excess of the requirements under any denomination, and if so, what orders were passed regarding the disposal of the surplus?

16-A. Is the rule in the concluding sentence [rule 15, page 201, Madras Stamp Manual, Volume I] regarding custody and care of the stock register of stamps invariably followed?

† 17. Are all taluk remittance boxes in order? The two hinges at the back of a remittance box and the hasp in the front contain pins on which the hinges turn. These pins should be rivetted at each end. The hinges and hasp should be so imbedded in the wood of the lid that the pin cannot be extracted without cutting away the wood.

† 18. Is the head at each end of each pin so large that the pin cannot be removed without breaking it?

† 19. Are the pins on the hinges and the hasp imbedded in the wood of the lid?

20. What security has the treasurer furnished? (Article 39, Madras Treasury Code.)

21. Where is his security bond kept? (Note under Article 77-A, Madras Financial and Account Code, Board's Standing Order No. 130, and paragraph 3 of Board's Standing Order No. 182.)

22. If for personal security or security in the shape of immovable property, when was the bond last tested as to its sufficiency and validity?

23. What securities have been furnished by the several shroffs?

24. If for personal security or security in the shape of immovable property, when was the bond last tested as to its sufficiency or validity?

24-A. Where securities have been given in the form of Government paper, have they been accepted at their face value or 5 per cent below the market price, whichever is less? (Note 2 under article 76, Madras Financial and Account Code.)

24-B. Where securities have been given in the form of deposit receipts of the Imperial Bank of India or of central co-operative banks—

(i) Have the deposits been made in the name of the Collector of the district?

or

if the deposits are in the name of the pledger, have the banks certified on the deposit receipts that the deposits can be withdrawn only on the demand or with the sanction of the Collector?

(ii) Have the treasurers and the shroffs agreed in writing to undertake risks, if any, involved in the investments? (See note 5 to article 76, Madras Financial and Account Code.)

25. Do officers in charge of taluk or sub-treasuries send a monthly certificate of personal verification of their balances?

26. Are the balances at such treasuries verified whenever the Collector, the Divisional Officer, the Treasury Deputy Collector or an Assistant Collector or a Probationary Deputy Collector inspects them?

27. Give a list showing the last occasion on which each was inspected and the names of the inspecting officers.

28. Where are the spare stores of bill forms kept? (Article 156, Madras Treasury Code.)

29. In whose custody was the key on the day of your inspection? (Article 156, Madras Treasury Code.)

* 30. Is the daily account despatched regularly to the Collector on the morning following the date to which it refers. (Note 2 to article 235, Madras Treasury Code.)

* 31. Is the register of daily receipts and payments written up and forwarded with the daily account? (Article 237, Madras Treasury Code.)

* 32. Are these documents sent in a locked box? Are all reasonable precautions taken to prevent alteration or abstraction of any papers before the box reaches the Collector? (Note 1 to article 235, Madras Treasury Code.)

33. Are the following registers and records generally in good order and kept up to date?—

(1) Registers—
- (*a*) Accountant's day book and subsidiary registers.
- (*b*) Treasurer's cash book.
- (*c*) Personal deposit registers.
- (*d*) Revenue and civil and criminal courts' deposit registers.
- (*e*) Loans registers.
- (*f*) Store account of stamps.
- (*g*) Do. opium.
- (*h*) Pension registers.
- (*i*) Register of locks and keys.

(2) Files—
- (*a*) Files of pension payment orders.
- (*b*) File of circulars of the Accountant General.
- (*c*) File of District Standing Orders regarding treasury administration.

34. Is a complete record kept of the facsimile signatures of all the officers who draw bills on the treasury and is the facsimile compared with the signature in the bills before they are passed for payment?

ANNEXURE II TO APPENDIX 5.

List of questions for the inspection of Sub-Treasuries and Taluk Offices by Divisional Officers.

[*Note.*—Questions which it is impossible for the inspecting officer to answer of his own knowledge he should answer to the best of his belief after enquiry.]

CASH.

1. Does the amount of cash in the treasury including currency notes agree with the balance as shown in the last entry in the cash book?

2. Is there a main store of coin?

3. Is there a current store chest?

4. Is a chitta kept inside the main store on which is recorded the amount placed in or taken out and on which the balance is worked out?

5. Is this chitta initialled by the Tahsildar, Stationary Sub-Magistrate or other authorized officer whenever the main store is opened?

6. Are the different kinds of coin kept apart?

7. Are the rupees in the main store in net bags of Rs. 500 or of Rs. 1,000 each?

8. Is each kind kept in bags of uniform size?

9. Is there any bag or store of coin in the treasury kept apart from the general balance?

10. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments?

11. Is any amount kept in amanath? If so, how much?

12. How long is each amanath item pending; under what circumstances was it kept in amanath and what steps have been taken to dispose of it?

13. Is the bulk of the money in the taluk treasury under the joint lock and key of the Tahsildar and the Taluk Head Accountant?

14. Are there two locks on the strong-room?

15. Does the Taluk Head Accountant / Deputy Tahsildar or (in his absence on tour) Sub-Registrar or other officer prescribed examine the balance in the sub-treasury every evening and sign the shroff's cash balance register?

16. Is the cash book signed by the shroff and the Head Accountant?

17. How often in the month does the Tahsildar examine the balance in the chest?

18. Does he examine the balance in the chest every time he leaves and arrives at headquarters?

19 Does the Tahsildar submit a report of his having done so to the Collector?

20. Does the Tahsildar or Stationary Sub-Magistrate note the hour at which the sub-treasury closes every evening on the chitta, with an explanation whenever it is closed after sunset?

21. Are there any erasures in the shroff's cash book or in the day book?

22. Have all the corrections or interlineations in the shroff's cash book or in the day book been initialled?

23. Is Government copper coin freely taken without limit of amount?

24. Is it freely issued to all applicants seeking it in exchange for silver or in payment of claims against Government?

25. What record is kept of the copper so received and issued at the sub-treasuries?

26. What uncurrent coin is there in the treasury?

27. Under what orders received?

28. Is the set of minimum weights and test scales for testing short weight rupees used by the Sub-Treasury Officers ?

29. In what condition are the scales ?

30. Do the Sub-Treasury Officers exercise in person and with proper precautions the power to cut and break silver coin conferred on them by the Government of India Notification No. 1448-A, dated 8th March 1907 ?

31. Are chalans for payment of money into the treasury in order ?

32. Has the daily account of receipts and disbursements from which the monthly account-current is prepared been filled up to date ?

33. Where are the remittances, brought late in the evening after taluk treasuries are closed, kept ?

CURRENCY NOTES.

34. Are currency notes of the Home Circle arranged in bundles according to their denominations ?

35. Are they placed in order of receipt ?

STAMPS.

36. Is the store account of stamps kept regularly up to date and does it correspond with the monthly accounts sent to the Huzur ?

37. Was stock found to agree with the balances in the registers ?

38. What is the stock of stamps under single lock ? Is it sufficient for one week's sales ? If it exceeds the security of the shroff, is the closing balance roughly verified every evening and locked in the strong-room for the night under double locks ?

39. Have the balances shown in the office copy of the Monthly Stamp Account been compared with those shown in the copy of the accounts submitted to the Treasury Deputy Collector and found correct ?

Note.—For the purpose of answering this question the Divisional Officer must send for and obtain the last monthly account from the Treasury Deputy Collector.

40. Does the stock seem reasonable as compared with the normal sales ?

40-A. Was the stock of stamps in excees of the requirements under any denomination and, if so, what orders were passed regarding the disposal of the surplus ?

40-B. Is the rule in the concluding sentence of rule 15 on page 201, Madras Stamp Manual, Volume I, regarding custody and care of the stock register of stamps invariably followed ?

PENSIONS.

41. In case of pensioners permanently exempted from personal attendance, is proof obtained every year of their continued existence and recorded ?

REFUNDS.

42. Are revenue and other refunds made only on the appearance and on the receipt of the person entitled to them or of his duly authorized agent ?

DEPOSITS.

43. Are new receipt registers opened every year ?

44. Does the Sub-Treasury Officer initial each deposit in the receipt register ?

45. Is the order for payment passed without previous reference to the receipt register ?

46. Are the several deposit registers written up to date ?

47. Is each repayment entered in the receipt register at the time of payment and initialled by the Sub-Treasury Officer ?

ESTABLISHMENTS.

48. Are receipts taken in a register for all pay and allowances issued ?

49. Is a stamped receipt obtained whenever the amount exceeds Rs. 20 ?

50. Have service books been prepared for the whole establishment ? Are landed property statements in Form B appended to the service registers ?

51. Are they in the custody of the head of the office ?

52. Are they kept up to date ?

53. What security does each shroff give ? Is it for the amount fixed by the rules ?

54. Where a personal security has been accepted, is the solvency of the sureties tested every year ?

55. Where security of immovable property has been accepted, is the value of the property tested every year ?

55-A. Where securities have been given in the form of Government paper, have the rules in articles 76, 78 and 79 in the Madras Financial and Account Code been followed ?

55-B. Where securities have been given in the form of deposit receipts of approved banks,—

(i) have the deposits been made in the name of the Collector of the district ? or,
if the deposits are in the name of the pledger, have the banks certified on the deposit receipts that the deposits can be withdrawn only on the demand or with the sanction of the Collector ? and

(ii) have the shroffs agreed in writing to undertake risks, if any, involved in the investment ?

56. Is the retention in the taluk of any official inadvisable for the following reasons :—

(*a*) Having property in the taluk ;
(*b*) Having been there too long ;
(*c*) Being old or inefficient ?

TREASURY FURNITURE.

57. What is the state of the treasure boxes ?

58. What is the name of the maker of the locks ? Where are the duplicate keys ?

No. 15.

Page 150, *Annexure II to Appendix* 5.—*Insert* the following after question No. 63 :—

63 A. Has there been irregular or extravagant expenditure from the permanent advance ?

(G.O. Mis. No. 126, Finance (Codes), dated 22nd Feb. 1928.)

[No. 15, dated 12th Mar. 1928]

MISCELLANEOUS.

59. Is a copy of the Police Superintendent's order regulating the Police guard, etc., hung up in a conspicuous place in the strong-room of the treasury and is the order strictly enforced ?

60. Is there a proper certificate signed by an official of the Public Works Department that the strong-room is safe ?

61. Is the amount of permanent advance correctly kept, and the balance forthcoming ?

62. Is the permanent advance register maintained in the form prescribed ?

63. What is the balance on hand and are vouchers present for the remainder of the permanent advance ? If the vouchers have been sent to Huzur along with the contingent bill, is the office copy of the contingent bill present ?

64. Are the prices posted daily in the register prescribed for the purpose ?

65. Is the register of articles of stationery kept in the form prescribed and are the issues entered daily ?

66. Does the register show that it has been periodically examined by the Tahsildar or Head Accountant or Taluk Sarishtadar ?

67. Is the spare stock of printed forms and stationery kept in order in the record-room or other appropriate place ?

68. Are the corrections to the several Financial Codes and departmental manuals and orders posted up to date ?

68-A. Is a complete record kept of the facsimile signatures of all the officers who draw bills on the Sub-Treasury, and is the facsimile compared with the signatures in the bills before they are passed for payment ?

69. Are precautions against fire taken as laid down in Board's Standing Order No. 82 (2) ?

70. Are the following notices hung up in conspicuous places,—

(a) About treasury hours ;
(b) Exchange of small silver and copper ;
(c) Encashment of currency notes in English and vernacular ?

71. What is the general result of the inspection of the treasury registers and records ?

ANNEXURE III TO APPENDIX 5.

List of questions for the technical examination of sub-treasuries by Treasury Deputy Collectors.

STRONG-ROOM.

1. Are all the openings to the strong-room barred ?

2. Are there any shutters or doors over any of the openings ? If so, are they simple shutters or jilmils ?

3. Are there two locks on the strong-room ?

4. Does the Head Accountant keep one key ?

5. Does the Tahsildar keep the other key ?

6. Who keeps this key when the Tahsildar is absent from headquarters ?

7. Is the Tahsildar or the officer holding his keys invariably present both at the beginning and at the end of the day and also on all occasions when there are transactions under double lock stores ? Do the keys ever leave the possession of these officers ?

8. Does the Head Accountant seal his key in a bag at night ?

9. Are the bags, in which the keys are kept, made of leather and stitched on the inside, so that they cannot be opened and sewn up again from the outside ?

10. Is there a certificate signed by an official of the Public Works Department that the strong-room is safe ?

11. Who signed it ?

12. What is the date on it ?

13. Is there a Police guard notice containing instructions by the Superintendent of Police as to the guarding of the sub-treasury ?

14. Are the Police guards placed accordingly ? How many constables are on duty by night and how many by day ?

15. Are the following notices hung up in conspicuous places :—

(*a*) About treasury hours ;
(*b*) Exchange of small coin and copper ;
(*c*) Encashment of currency notes (English and vernacular) ?

16. What other notices are hung up concerning the receipt and disbursement of notes, small silver and copper ?

17. Does the amount of cash in the treasury including currency notes agree with the balance as shown in the last entry in the Shroff s Balance Sheet (Form No. 4) or Accountant's Day Book (Form No. 14) ?

WEIGHTS AND SCALES.

18. Is there a weighing machine ? Is it in good condition ?

19. Do the Sub-Treasury officials understand how to use a weighing machine ?

20. What does it weigh up to ?

21. Are all remittance boxes received in, and sent from, the sub-treasury weighed by means of the weighing machine ?

22. From an examination of some of the invoices, does it appear that the weights are noted on the invoice ?

23. Is there a scale weighing up|to Rs. 1,000 ?

24. Is it in good condition ?

25. Is there a balance for weighing single coins ?

26. Is it in good condition ?

No. 4.

Page 152, *Appendix* 5 *(Annexure III)*, *question* 28.—*Substitute* the following *for* this question :—

28. Is there a set of minimum weights of $\frac{15}{16}$, $\frac{7}{8}$, $\frac{13}{16}$, $\frac{3}{4}$, $\frac{7}{16}$, $\frac{3}{8}$, $\frac{3}{16}$, $\frac{3}{32}$, $\frac{9}{50}$ (1·76 4 grains), $\frac{49}{100}$ (88·2 grains) and $\frac{7}{32}$ (39·375 grains) of a tola for weighing silver coins ? Are they in good condition ?

(G.O. No. 672, Finance, dated 21st September 1927.)

[I, 10-10-27]

No. 10.

Page 152, *Appendix* 5, *Annexure III*, *question No.* 28, *as introduced by Correction Slip No.* 4 *to the Madras Treasury Code.*—*For* $\frac{\text{"9"}}{50}$ occurring in line 2 of the question *substitute* $\frac{\text{"49"}}{50.}$

(Memo. No. 40103, Codes-1, dated 29th Nov. 1927.)

[No. 10, dated 12th Mar. 1928]

27. Are there sets of minimum weights for whole rupees and half rupees? Are they in good condition?

28. Is there a set of weights for weighing 15/16, 7/8, 13/16, 3/4, 7/16, 3/32, 3/16, 3/8 of tola? Are they in good condition?

MAIN STORE.

29. Is there a main store of coin?

30. Is it a safe, box or hole in the ground?

31. Is it under double lock?

32. What is the name of the maker of the locks? Are they of approved pattern? Where are the duplicate keys?

33. Does the Head Accountant keep one key?

34. Does he keep it at night in a sealed bag?

35. Does the Tahsildar keep the second key?

36. Who keeps the Tahsildar's key when he is absent on tour?

37. Does the Tahsildar or, in his absence, the officer holding his keys always come in person to open the Double Lock Main Store? Does he keep his key in a sealed bag?

38. Does he ever send his key by a peon or shroff?

39. Are the locks sealed in leather bags?

40. When any money is issued from, or placed in, double lock, are the amounts registered by the Tahsildar or, in his absence, by the officer holding the keys with his own hand in the Shroff's Balance Sheet—Form No. 4.

41. Is a chitta kept inside the main store on which is recorded the amount placed in or taken out and on which the balance is worked out?

42. Is this chitta initialled by the Tahsildar or the officer holding his keys whenever the main store is opened?

43. From an examination of this chitta, on what dates does it appear that it was initialled by the Head Accountant only, the main store having been opened in the absence of both the Tahsildar and the officer holding the Tahsildar's keys?

44. Are the rupees in the main store in net bags of Rs. 500 or of Rs. 1,000 each? Are the different kinds of coin kept apart?

45. Does each bag contain a slip showing the names of the counter and the examiner with dates?

46. What are the contents of the main store chest or safe? Is there anything besides whole rupees, small silver, current copper, gold, notes, uncurrent silver?

47. How much uncurrent silver is there in the strong-room? Is it under double lock in the main store?

48. Is there sufficient small silver to meet the public demand?

49. Is there sufficient copper to meet the current demand?

50. What is the maximum amount which is ever kept in the main store?

No. 21.

Page 153, *Anneuxre III to Appendix* 5.—*Insert* the following after question 68:—

Question 68-A. Are the funds of the currency chest kept separate from the treasury balance in double locks?

Question 68-B. Is one key of the chest held by the Sub-Treasury Officer?

Question 68-C. Is the officer holding the second key one who is prescribed by the Deputy Controller of the Currency to hold it?

Question 68-D. Are the transactions in the currency chest conducted according to the rules prescribed in Article 23 of the Resource Manual?

(G.O. Mis. No. 143, Finance (Codes), dated 1st Mar. 1928.)

[No. 21, dated 12th Mar. 1928]

51. When the sum exceeds a certain amount, is it remitted elsewhere?

52. What is the amount?

53. Where is it remitted?

SINGLE LOCK.

54. Is there a current store chest?

55. Is it under single lock?

56. Does the Head Accountant keep the key?

57. Is the single lock box placed in the strong-room every evening?

58. Is the lock enclosed in a sealed bag?

59. Is the amount which is left in the single lock box at night always less than a certain sum?

60. What is that sum?

61. On days when heavy disbursements have to be made, on days when the receipts are large and on days when large remittances have to be shroffed, it must frequently happen that large sums are left temporarily in the sole custody of the Head Accountant and shroff. Are special precautions taken on such days to open the main store two or more times?

62. What is the maximum sum which remains in this way in the custody of the Head Accountant and shroff?

63. If any bags of Rs. 1,000 are shroffed and ready for putting away some hours before the treasury is finally closed, does the Head Accountant put them inside the strong-room? Is similar procedure adopted in the case of notes?

64. Does the single lock box contain anything besides the coin and notes shown in the shroff's daily balance sheet as under single lock?

65. Is the undisbursed pay of establishment, etc., kept inside the strong-room?

66. Is the unspent portion of the permanent advance kept inside the strong-room?

67. Are these kept in a box under the key of the Head Accountant?

68. Are there any other cash balances kept inside the strong-room, such as imprest?

UNSHROFFED VILLAGE REMITTANCES.

69. Is there a box in the strong-room kept for late village remittances?

70. Is it under single or double lock?

71. Who keeps the keys?

72. Do the contents of this box consist solely of bags of coin sealed by the village officials? Are any unsealed bags put in this box?

73. Is a register maintained for recording the receipt and return of the bags?

74. Does the Head Accountant initial the register in proof that each bag is received, at the time of placing the bag in the chest?

75. Does the village official sign the register in acknowledgment of the return of the bag, when it is returned to him?

76. Does the Sub-treasury Officer initial the register when the late remittance is finally shroffed and credited in the sub-treasury?

77. Are preliminary receipts given to the village officials when bags are placed in the late remittance box?

78. Are these receipts printed in counterfoil, bound in books and each receipt consecutively numbered before a new book is brought into use?

79. Are the numbers on the receipts granted entered in the late remittance register?

80. Does it appear that a preliminary receipt was granted for each remittance entered in the late remittance register?

81. Are the preliminary receipts taken back and pasted on to the counterfoil when the sums are finally credited into the sub-treasury?

82. The late remittance register should be kept for recording late remittances only, any other articles of value or bags of coin which are deposited for safe custody or which are kept out of account for any reason must be entered in separate registers. Is the late remittance register kept for village remittances which it is not possible to receive and shroff on the day they are brought to the sub-treasury?

Other Office Cash Boxes.

83. What other office cash boxes are kept for safe custody in the strong-room?

84. For each other office cash box which is periodically deposited in the strong-room for safe custody, one entry should be made in the register of valuables deposited for safe custody. Against this entry should be quoted the Government order, if any, under which the chest is received. No further entries of the daily deposit and withdrawal need be made in this register. For each box a separate receipt register should be maintained. Is one entry of each box periodically deposited made in the register of valuables deposited for safe custody?

85. Is a separate register maintained for each box for recording the acknowledgment of the Head of the Office on return of the box and of the Sub-treasury Officer on deposit of the box?

86. When the Head of the Office requires the box, does he acknowledge its receipt in this register and send the register to be kept in the sub-treasury?

87. When the Head of the Office returns the box, does the Head Accountant acknowledge its receipt in this register and return the register?

Valuables deposited for Safe Custody.

88. Is a register maintained for noting the deposit of all valuables deposited for safe custody? Is the signature of the person through whom each article is returned to the depositor taken in the column provided?

89. Is this register kept for the deposit of valuables only? Are there any entries in it of the deposit of unshroffed village remittances, of late taluk remittances, of the daily deposit and return of departmental cash chests, of sums kept in amanath, or of undisbursed pay or compensation for land acquisition?

90. Is this register maintained with great care, and every entry in it initialled, and the initials dated, by the Sub-treasury Officer?

Late Taluk Remittances.

91. Is a separate register maintained for recording the deposit of taluk remittances, which arrive too late to be credited in the accounts of the day of arrival or which arrive on a Sunday or holiday?

92. Are there any entries in the register? If so, were the remittances credited on the next day the office opened?

Amanath.

93. Is there an amanath receipt register in which is recorded any sums which are received and kept out of account for any reason?

94. Is this register reserved for such items only? Does it contain any entries of late village remittances, of undisbursed pay, of undisbursed military pension or of undisbursed land compensation?

95. Give a list of all the different kinds of items which have been kept in amanath during the last year, with the reasons for so keeping them in amanath.

96. Are any sums of money received by money order kept in amanath, pending full details of the credit?

97. Are the proceeds of toddy sales kept in amanath, pending the confirmation of the sale?

98. Are sums collected and remitted by the Tahsildars while in camp kept in amanath pending full information of the nature of the credit?

99. Are sums of money generally placed in amanath when there is not full information as to their nature?

100. Is any sum ever kept in amanath for more than a month?

Amanath Disbursement Register.

101. Is an amanath disbursement register kept for each of the following?—

Imprest.
Chattram.
Contingencies.
Establishment.
Land compensation.
Military pensions.
Plague advance.
Regimental advance.
Public Works disbursement.

102. Give a list of all the permanent advances, imprests, plague advances, regimental supplies advances, Public Works disburser's imprest, etc., stating the full amount of each.

103. Does each register show the opening balance, the receipts, the disbursements and the closing balance?

104. Is a note made in the Accountant's day-book and on the daily cash balance report of all such closing balances?

105. Are all items of pay, leave salary or allowances not disbursed within three months refunded at the end of the third month?

MISCELLANEOUS.

106. Are the locks all good lever locks?

107. Are there any cheap country-made locks on the boxes in the strong-room?

108. Are the cash chests and safes in good condition?

109. Is a register kept of all the locks in the sub-treasury?

110. Has every lock got two keys? Where are the duplicates kept?

111. Are all the remittance boxes in the sub-treasury in good condition?

112. Are they in your opinion safe for remitting coin?

113. The two hinges at the back of a remittance box and the hasp in the front contain pins on which the hinges turn when the box is opened. These pins should be hammered until a large head is produced at each end. The hinges and the hasp should be so sunk into the wood of the lid that the pin could not in any case be extracted without cutting away the wood.

Is the head at each end of each pin so large that the pin could not be removed without considerable trouble?

114. Are the pins on the hinges sunk into the wood of the lid?

115. Is the pin on the hasp sunk into the wood of the lid?

116. Are the two ends of the staple on which the padlock is locked well turned over or riveted inside the box?

117. Are the corrections to the several Financial Codes and departmental manuals and orders posted up to date?

118. Has there been any case of refunds in which the amounts were drawn on the receipt of an official and lodged in deposit pending demand?

STAMPS.

Double Lock.

119. Where are the stamps under double lock kept? Are they free from injury?

120. Are stock registers maintained for stamps under double lock?

121. Is the rule in the concluding sentence of rule 15 on page 201, Madras Stamp Manual, Volume I, regarding custody and care of the stock register of stamps invariably followed?

122. Are entries made therein of stamps received from the Huzur treasury (or other sub-treasury, if any)? Do these entries agree with the invoices?

123. Are entries therein made of stamps issued to single lock (or to the Huzur treasury or to other sub-treasury, if any) and in a few instances taken at random do the entries agree with the entries on the indent?

124. In the last column of each stock register is the total value of each receipt and issue and balance entered and the entry initialled by the officer in charge ?

125. Are the values entered against quantities of stamps correct and do they bring out the aggregate value entered in the " Total value " columns of the registers for each kind ?

126. Do the balances shown at the end of the month agree with the balances shown in the monthly account submitted to the Huzur treasury ?

Note.—The monthly accounts submitted to the Huzur should be taken by the Treasury Deputy Collector when he goes for inspection.

127. Was stock found to agree with the balances in the registers ?

128. Are there any torn or spoilt stamps in store ?

129. Are the almirahs in which stamps are stored tin-lined ?

Single Lock.

130. What is the procedure observed when stamps are sold ? Is the money received into the general treasury balance at once and a chalan issued before the stamps are issued ?

131. Are there single lock stock registers ? Are they neatly maintained ?

132. Are receipts from double lock entered in them as soon as they are received ?

133. Are separate entries made in the sale registers for sales to different parties, whether private parties or vendors ?

134. Is the total value of each receipt and issue and balance entered in the penultimate column of each stock register and the entry initialled by the officer in charge in the last column ?

135. Are the values entered against quantities of stamps correct and do they bring out the aggregate value entered in the " Total value " column of the registers for each kind ?

136. Are the sales totalled every evening ?

137. Are the total sales of each denomination carried to the single lock stock registers, and subtracted from the opening balances ?

138. Are the grand totals of the sales in each sale register taken to the total columns of the stock registers ?

139. Are the gross values of the sales of each kind of stamp and the totals of the discount allowed carried to the Accountant's day-book ?

140. Do the monthly sales of each denomination in the sale register agree with the totals of the entries, in the monthly stamp account, in the columns " Sale with discount " and " Sale without discount " ?

141. Are the instructions issued in Standing Orders Nos. 53 and 55, Stamp Manual, referred to in Standing Order No. 63 in regard to the minimum quantity of stamps to be sold at one time strictly followed, or has there been any instance in which the rules have been violated ?

142. Do the balances shown at the end of the month agree with the balances shown in the monthly account submitted to the Huzur ?

143. Does the Tahsildar regularly examine the Head Accountant's stock as required in rule 2 of Standing Order No. 72, Stamp Manual, at the end of each month or, if he is absent from headquarters at the time of submission of the monthly accounts, immediately on his return to headquarters, and has he signed the single lock stock register in token of it?

144. What is the stock of stamps under single lock? Is it sufficient for one week's sales? If it exceeds the security of the shroff, is the closing balance roughly verified every evening and locked in the strong-room for the night under double locks?

145. Have the balances, as shown in the office copy of the monthly stamp account, been compared with those shown in the copy of the accounts submitted to the Treasury Deputy Collector and found correct?

146. Do Revenue Inspectors take out advances of stamps for sale to the public and, if so, do they submit an account of sales and stock every month so that their figures may be included in the general balance and shown in the monthly accounts rendered to the Huzur as required by Board's Proceedings, Land Revenue, No. 383, dated 26th July 1892, paragraph 9 (*b*) (2)?

147. Are the stamps supplied to vendors and others on the same day on which they pay for them?

148. Do the Tahsildar and the officer holding the Tahsildar's keys verify the stock each time they take charge?

149. Are alterations and erasures in the registers attested by the Tahsildar or Head Accountant?

150. Are the taluk stamp indents as passed by the Treasury Deputy Collector regularly filed?

151. Is the table of discount on the several classes of stamps corrected up to date?

Revenue Deposits.

152. Is a receipt register of revenue deposits maintained in Form No. 30 for recording the receipts of revenue deposits?

153. Is each receipt entry dated and initialled by the Head Accountant at the time of receipt?

154. From a comparison of a few items or daily totals with the day-book does it appear that every credit passes into the day-book?

155. Are entries made in this register of each deposit paid whether in cash or by transfer?

156. Are the disbursements also entered in a register in Form No. 39 and totalled at the end of the month?

157. Do you find that there is an entry of disbursement in the receipt register for each selected entry in the disbursement register?

158. Are *plus* and *minus* memoranda prepared every month? Do they show the actual amounts deposited and repaid during the month as per register of receipts and repayments?

159. At the close of each quarter is a list of the outstanding items of deposit prepared and agreed with the closing balance of the *plus* and *minus* memorandum ?

160. From an examination of the receipt registers does it appear that items which have been in deposit for three account years have lapsed and been credited to Government ?

161. Is a note made in the column of the disbursement register that the repayment was made by transfer ? By checking a few deposits, said to have been repaid by transfer into the day-book, does it appear that the corresponding debit and credit entries have been made in the transfer column ?

OTHER DEPOSITS.

162. Are the registers for civil court deposits, criminal court deposits, works deposits, and council election deposits similarly maintained ?

163. Are any of the items, such as collection, salaries, etc., prohibited by articles 347 to 349, Madras Financial and Account Code, held in deposit ?

164. Are sale-proceeds of unclaimed property credited to deposits subsequently adjusted to the proper head of account after the expiry of six months from the date of deposit ?

165. From an examination of the receipt register of criminal court deposits, does it appear that items of sale-proceeds of impounded cattle are credited to Government after three months ?

ESTATES.

166. Are all estate receipts paid in accompanied by triplicate chalans ?

167. Is one copy returned to the payer, one copy sent at once to the Huzur treasury and one copy sent at once to the Collector ?

168. When any person not in Government service habitually receives large payments from estate funds, is the fact brought to the notice of the Tahsildar to enable him to make local enquiries as to whether the payee is actually earning the sums paid to him ?

169. Are no payments made on account of personal deposits of Court of Wards or attached estates except on cheques drawn by Collectors or administrators of estates ?

CHEQUES AND LETTERS OF CREDIT.

170. Is every payment made on the authority of a letter of credit noted thereon or in a register similar to Form No. 17 at the time of payment ?—

(1) Public Works Department.
(2) Military.
(3) Post Office.
(4) Telegraphs.
(5) Other departments.

171. Has the Sub-treasury Officer dated his initials against each entry ?—

(1) Public Works Department.
(2) Military.
(3) Post Office.
(4) Telegraphs.
(5) Other departments.

172. Is the balance struck each time a cheque is passed for payment ?—

(1) Public Works Department.
(2) Military.
(3) Post Office.
(4) Telegraphs.
(5) Other departments.

173. Are separate registers in Form 17 maintained in cases in which payments are recorded in this register for each officer who draws cheques against letters of credit ?

174. Are the amounts intimated by Treasury Officers entered then and there in these registers ?

175. Name the officers of the other departments who draw funds on cheques.

CASH.

176. Does the Taluk Head Accountant examine the balance in the sub-treasury under single lock every evening and sign the shroff's cash balance register ?

177. Is the cash book signed by the shroff and the Head Accountant ?

178. Does the Sub-treasury Officer check all the debit items with vouchers, ticking off the entries in the day book through the subsidiary register, if any, and examine the totals of a page or two at random after closing the daily trans actions ?

179. Are moneys debited and credited shown in the day book under the appropriate heads ? Are the particulars required by the headings properly given ?

180. Are the blank spaces at the top of every page duly filled up ?

181. How often in the month does the Tahsildar examine the balance in the sub-treasury ?

182. Does the Tahsildar examine the balance in the sub-treasury every time he leaves and arrives at headquarters ?

183. Does the Tahsildar submit a report of having done so to the Collector ?

184. Did the Tahsildar allow more than two consecutive months to pass at any time without verifying the cash balance at the end of the month and signing the Taluk Account Current and enclosures ?

185. In Deputy Tahsildar's treasuries does the Deputy Tahsildar examine the balance in the sub-treasury every evening and sign the shroff's chitta ?

186. Does the Head Clerk perform the duties when the Deputy Tahsildar is on tour ?

187. Does the Tahsildar or the officer holding the Tahsildar's keys note the hour at which the sub-treasury closes every evening on the chitta with an explanation whenever it is closed after sunset ?

188. Are disbursements ever made after sunset ?

189. Are there any erasures in the shroff's cash book or in the day book ?

190. Have all the corrections or interlineations in the shroff's cash book or in the day book been initialled ?

191. Do the Sub-Treasury Officers exercise in person and with proper precautions the power to cut and break silver coin conferred on them by Government of India Notification No. 1448-A, dated 8th March 1907 ?

192. Is any light and counterfeit coin still remaining without being returned to the parties ? Is it kept under lock and key in the sub-treasury with wrappers showing the villages to which it belongs ?

Shroff.

193. What security does the shroff give ? Is it for the amount fixed by the rules ?

194. Where a personal security has been accepted, is the solvency of the sureties tested every year ?

195. Where security of immovable property has been accepted, is the value of the property tested every year ?

Miscellaneous.

196. What is the general result of the inspection of the treasury registers and records ?

197. Is the sample copy of the District Treasury Account Form kept at the sub-treasury carefully corrected up to date ?

198. Have the corrections communicated from the Huzur treasury been made regularly in the taluk copy of the Account Current under the initials of the Tahsildar or the Head Accountant ?

199. Are the memoranda received from the Huzur treasury duly returned with the necessary replies ? Are any still to be sent ?

200. Does the total of payments by transfer agree every day with total of receipts by transfer in the day-book ?

Interest Payments.

201. Are the Treasury Officer's pay orders retained in special files and kept in safe custody ?

202. Are separate files kept for each of the loans relating to several years ?

203. Are payments regularly recorded in the Treasury Officer's pay orders ?

Pensions.

204. Are all pension payments noted by the Sub-Treasury Officers on the pensioners' halves of the Pension Payment Order and on the copies of the Collector's halves ?

205. Are any overfull of notes of payments ?

206. Deleted.

207. In case of pensioners permanently exempted from personal attendance, is proof of their continued existence (independently of that furnished by a life certificate) obtained every year and recorded ?

No. 19.

Page 162, *Annexure III to Appendix* 5.—*Add* the following as question 212-A in the section relating to Pensions:—

212-A. Are notices posted at the sub-treasury explaining to military pensioners the decision of the Government of India, that a pensioner must ascertain the facts before signing a certificate of widowhood ; and that the plea of ignorance of a widow's remarriage will not be accepted as a sufficient or valid ground for waiving recovery from him of any sum over-paid as a direct result of his signing a false certificate of widowhood ?

(G.O. Mis. No. 143, Finance (Codes), dated 1st Mar. 1928.)

[No. 19, dated 12th Mar. 1928]

208. Are the copies of the Collector's halves filed in serial order and lodged in the sub-treasury in a box without being accessible to strangers?

209. Are two registers maintained one, for political and one for service pensioners?

210. Does the Sub-Treasury Officer initial the column "name of pensioner" in the register and is a red ink line drawn below each entry?

211. When both halves are returned to the Huzur treasury either owing to death or transfer, are remarks noted in the last column with date, cause and initials?

212. If a pension payment order is returned to the district treasury for renewal or issue of a duplicate, is a note in pencil made in the remarks column of the register of pension payment orders and struck out after receipt of the new pension payment order?

ACCOUNTS.

RECEIPTS.

213. From an examination of the day-book does it appear that transactions for which subsidiary registers are not maintained are entered in detail in the day-book and that where subsidiary registers are maintained only totals without details are brought on the day-book?

214. If so, give a list of such subsidiary registers.

215–219. Deleted.

219-A. Is a daily classified list of receipts prepared from the day-book?

220. Does the Head Accountant sign this classified sheet and then hand it to the posting clerk to post in the posting ledger?

221. Deleted.

222. Are the totallings in the classified sheet correct?

222-A. Do the totals agree with the totals in the day-book?

223. On checking each entry in the classified sheet with the corresponding entry in the posting ledger, is each entry found to be correctly posted?

CHARGES.

224. From an examination of the day-book does it appear that transactions for which subsidiary registers are not maintained are entered in detail in the day-book and that where they are maintained only totals without details are brought on the day-book? Give a list of such subsidiary registers.

225–229. Deleted.

229-A. Is a daily classified sheet of charges prepared from the day-book?

230. Does the Head Accountant sign this classified sheet and then hand it to the posting clerk to post in the posting ledger?

231. Deleted.

232. Are the totallings in the classified sheet correct?

232-A. Do the totals agree with the totals in the day-book?

233. On checking each entry in the classified sheet with the corresponding entry in the posting ledger, is each entry found to be correctly posted?

234. Are the memoranda showing alterations ordered by the Treasury Deputy Collector in the posting ledgers of receipts and charges numbered and filed?

Daily Sheets.

235. Is a daily sheet sent every working day to the Huzur treasury in the prescribed form?

236. Are remittances charged off in the sub-treasury daily sheet on the very date on which they are actually despatched?

237. Are the total receipts and charges of each nature noted in the outer column of the classified sheet, copied into the daily sheet?

238. Are the paid vouchers sent daily to the Huzur treasury?

239. Are the miscellaneous chalans sent daily to the Huzur treasury?

240. What chalans are permanently retained in the sub-treasury?

Closing the monthly accounts.

241. On what date are the monthly accounts closed?

242. On what date is Taluk Account Current despatched?

243. Are all vouchers paid in March and all sums received in March brought on to the March accounts? Are the March accounts kept open till the last day of March?

244. Are all the columns of the posting ledger totalled?

245. In cases where subsidiary registers are maintained for any charges or receipts, do the monthly totals obtained from the subsidiary registers agree with the totals in the posting ledger? Give a list of all the subsidiary registers to which such a check was applied.

246. From a careful examination of the totals and by comparing them with the entries in the Taluk Account Current, in any specified month, how many of the receipt totals and how many of the charge totals are found to have been altered or corrected before posting into the Taluk Account Current?

247. Is every one of the corrections effected in the posting ledger by adding or subtracting a sum from the original total?

248. When the corrections in the posting registers are numerous, is a consolidated transfer slip prepared for all pairs of corrections, is it signed by the Sub-Treasury Officer, and are satisfactory reasons given for the transfers?

249. When the corrections are not numerous, does every correction of a total in the posting register bear the initials of the Sub-Treasury Officer with a short note of the reason for the correction?

250. Can you detect any corrections in the figures in the Taluk Account Current after it has been posted from the posting ledger? Are these corrections supported by serial numbers and the initials of the Sub-Treasury Officer, and do these serial numbers refer to transfer slips properly prepared?

251. If a Huzur copy of a Taluk Account Current has been brought from the Huzur treasury, do all the entries agree with the entries in the taluk copy of the same Account Current?

RECEIPTS.

Land Revenue.

252. Are receipts from permanently-settled and ryotwari villages entered separately in the land revenue chitta? Taking a few chalans in the former and a few tandals in the latter, do you find that entries are properly made?

253. Is a progressive daily total carried forward to the end of the month? Do the total collections from permanently-settled villages and under ryotwari miscellaneous and cesses agree with the figures in the treasury account?

Excise.

254. Are the excise collections entered in an excise chitta? Is a progressive daily total carried forward to the end of the month? Do the total collections at the end of the month agree with the entries in the Taluk Account Current?

255. Do the entries in the excise chitta agree with the original chalans or tandals?

256. On comparing a few of the entries in the demand, collection and balance book of rents of toddy shops, etc., with the chalans, do the entries agree?

Miscellaneous.

257. When a village pound-keeper has to remit collections and also to cash a bill, are the two transactions kept separate and each recorded in full in the shroff's cash book?

258. Can you find any case where the shroff signs chalans for sums received by transfer?

259. Is a separate register maintained for retrenchments?

260. Is the permanent advance register maintained in the form prescribed?

261. What is the balance on hand and are vouchers present for the remainder of the permanent advance? If the vouchers have been sent to Huzur along with the contingent bill, is the office copy of the contingent bill present?

262. Are recoupments duly noted against each item of expenditure and is the mode of recoupment duly specified, that is, whether it is by passed contingent bills or by recovery from specified individuals?

263. Is the balance of permanent advance and undisbursed pay separately noted in the accountant's day-book at the close of each day so that the Sub-Treasury Officer may at the close of each day not only examine the general balance but also the balance under the above two heads? Do the balances agree with those noted in the shroff's amanath register—Form No. 43?

264. Does each voucher on which payment is made out of the permanent advance bear a payment order of the Sub-Treasury Officer?

No. 11.

Page 165, *Appendix* 5, *Annexure III.—Add* the following as question No. 265-A :—

265-A. Is the copy of the Currency Department Cypher Code kept safely in the personal custody of the Sub-Treasury Officer and is it used in sending telegrams relating to currency and resource matters?

(G.O. No. 827, Finance, dated 28th Nov. 1927.)

[No. 11, dated 12th Mar. 1928]

No. 20.

Page 165, *Annexure III to Appendix* 5.—*Substitute* the following *for* the existing footnote at the end of the page :—

"All the questions under this heading should be answered also at the time of the annual inspection of the special fund accounts conducted by the senior Accountant of the Treasury Branch of the Collector's office, the answers being furnished by the senior Accountant concerned."

(G.O. Mis. No. 143, Finance (Codes), dated 1st Mar. 1928.)

[No. 20, dated 12th Mar. 1928]

265. Is a complete record kept of the facsimile signatures of all the officers who draw bills on the sub-treasury and is the facsimile compared with the signature in the bills before they are passed for payment?

AUDIT OF RYOTWARI VILLAGE SERVICE EXPENDITURE.*

REGISTER OF SANCTIONED SCALE OF VILLAGE ESTABLISHMENT.

266. Is a register of the sanctioned scale of the village establishments maintained in Form No. 10 (Special Funds Code) and an abstract in Form No. 11 (Special Funds Code) prepared at the end of it? (Article 61, Special Funds Code).

267. Are the original scale of establishments and all subsequent changes authenticated by the Tahsildar, with a quotation of the number and date of the sanction in support? (Article 61, Special Funds Code).

268. Does the total number of servants of each class tally with the list in the original Government Order sanctioning the scale and communicated by the Collector?

TALUK AUDIT REGISTER OF VILLAGE ESTABLISHMENTS (FORM No. 12, SPECIAL FUNDS CODE.)

269. Does the sanctioned scale of establishment of each village entered separately on each page of the audit register agree with that in the register of sanctioned scale in Form No. 10 (Special Funds Code) and have the initials of the Tahsildar been taken in the space provided for the purpose in authentication thereof?

270. Are payments for temporary establishments distinguished as required by note 1 under article 62, Special Funds Code?

271. Have the payments in any month exceeded the sanctioned scale?

272. Have the postings of payments from treasury or village collections of current or arrear salaries, fines and savings, undrawn and undisbursed salaries been properly made in the audit register in accordance with the instructions laid down in articles 62 and 70 of the Special Funds Code and under the authentication of the Tahsildar where necessary?

272-A. Do the postings in the audit register follow the entries in the village pay abstracts?

Note.—For the purpose of this check the inspecting officer should take any two months' accounts selected at random, and trace the postings of the village pay abstracts concerned into the register [article 235 (II), Special Funds Code.]

273. Have undisbursed salaries of a month been refunded by short drawal in the next month? (Article 59, Special Funds Code.)

Note.—This should be seen for any two selected months of the period under inspection with reference to the particulars of refunds by short drawals noted in the opposite page of the audit register and in the list of payments in Forms Nos. 14 and 15. [Article 70 (4), Special Funds Code.]

*** All the questions under this heading should be answered by the Head Local Audit Clerk also in his inspections.**

274. Were payments of claims of more than six months' standing sanctioned by the Collector and of more than one year's standing by the Board of Revenue? (Article 18, Special Funds Code.)

275. Was the previous sanction of the Divisional Officer obtained for all payments of claims once credited as fines or savings, and were such payments made after pre-audit by the Treasury Deputy Collector? (Article 60, Note 1, Special Funds Code.)

Register of Fines (Form No. 17-A, Special Funds Code).

276. Has the register been maintained properly and have the fines been recovered promptly? (Article 63, Special Funds Code.)

Register of Payments to Village Officers (Form No. 13, Special Funds Code).

277. Are there any delays in the taluk office in passing the village pay abstracts and returning them to villages for disbursement of salaries?

278. Is the signature of the person to whom the pay abstract is handed over with the amount thereof taken in the appropriate column of the register? In the event of the payee being illiterate, is the required certificate under article 68 of the Special Funds Code recorded in the register?

279. In the case of return of pay abstracts for payment from village collections, is the fact also noted in the register? (Article 69, Special Funds Code.)

List of Payments (Forms Nos. 14 and 15, Special Funds Code) and Consolidated Abstracts of Payments to Village Establishments.

The office copies of these returns in the taluk office should be checked with the original returns received and filed in the Huzur office for any two selected months of the period under inspection.

280. Did the check reveal any irregularities and, if so, mention them?

Register of Works.

281. Is the register in Form No. 4 (Special Funds Code) properly kept up?

282. Was money drawn from the treasury in any case long before it was required for actual disbursement or at the close of the year merely to prevent the allotment from lapsing?

Pound Fund Accounts.

283. Is the register of works in Form No. 4 maintained? Are works promptly executed and are the advances, if any, made for the execution of works adjusted without delay? (Articles 30 and 32, Special Funds Code.)

284. Is the register in Form No. 37 maintained in the taluk office to watch the punctual submission of the Pound accounts; and has necessary action

No. 9.

Page 167, *Annexure III to Appendix* 5, *question No.* 285.—Insert the words "of feeding charges" between the words "rates" and "been" in line 2.

(G.O. No. 828, Finance, dated 28th Nov. 1927.)

[No. 9, dated 12th Mar. 1928]

been taken by the Tahsildar in the case of pounds which do not punctually submit their accounts or from which *nil* returns are submitted too frequently? (Articles 142 and 143, Special Funds Code.)

285. Is a list of rates at which fines and feeding charges are to be levied kept in the office and have the rates been sanctioned by the District Magistrate? [Article 144 (iii), Note 1, and article 102, Special Funds Code.]

286. Is the register of cattle remaining undisposed of (Form No. 38) maintained in the taluk office and have the delays, if any, in the disposal of cattle been satisfactorily explained, and are extracts therefrom submitted to the audit office regularly? (Article 145, Special Funds Code.)

287. Are the objections noticed by the taluk office in their audit promptly communicated to the pound-keepers? Are short recoveries of fines noticed adjusted from the commission due to pound-keepers and are excess collections of fines and feeding charges transferred to deposits? (Articles 146 and 148, Special Funds Code.)

288. Are deposits of more than three months standing adjusted to the credit of Pound accounts without delay?

289. Is a register maintained for fines imposed on the pound-keepers, and are the fines recovered promptly by deduction from the commission due to them? (Article 151, Special Funds Code.)

290. In cases in which pound-keepers and sweepers are paid at a fixed monthly rate, have the acquittances of the payees been obtained? (Article 156, Special Funds Code.)

291. (*a*) Are office copies of consolidated statements in Form No. 41 kept and do they evidence check of consecutive numbers of Forms Nos. 29 and 30 at the hands of the taluk office? (Article 161, Special Funds Code.)

(*b*) Have issues of Forms Nos. 29 and 30 to pound-keepers been noted in the consolidated statements? (Article 161, Note 1, Special Funds Code.)

Note.—A percentage of the entries in the statements should be checked with reference to the stock account of forms in Form No. 42 for this purpose.

Stock Account of Forms.

292. Are the receipt books issued only one by one to the pound-keepers as the old books are nearing exhaustion and are the counterfoils of used-up books returned to the taluk office? (Articles 139 and 164, Special Funds Code.)

293. Are advices of supplies from the Huzur office and acknowledgments of the pound-keepers forthcoming in support of the entries of receipts and issues respectively in the register? (Articles 13 and 164, Special Funds Code.)

294. Is the stock of forms kept under lock and key in the custody of a responsible clerk and has it been verified and certified to from time to time by the Tahsildar? (Article 162, Special Funds Code.)

295. Does the book balance at the time of inspection agree with the stock as actually counted?

Note.—The fact should be certified to in the register in Form No. 42.

Objection Statements.

296. Are copies of the objection statements received from the audit office kept in the taluk office? Have the original statements been returned with replies without delay?

297. Has action been promptly taken in cases in which it was promised in replies to objection statements?

Irrigation Cess Fund Accounts.

298. Is a register of works in Form No. 4 maintained for checking payments relating to repairs of channels? (Article 30, Special Funds Code.)

299. Are the statements in Forms Nos. 21 and 22 received regularly from village officers? (Articles 93 and 94, Special Funds Code.)

300. Have security bonds been taken from the channel overseers, superintendents and other officers who are entrusted with Government money by whatever designation they may be called as required by article 92 of the Special Funds Code?

(*a*) What security has each given?

(*b*) Is it adequate?

(*c*) Where are the bonds kept?

(*d*) Are the sureties solvent, alive and respectable? (Article 92, Special Funds Code.)

301. Are the registers in Forms Nos. 23 and 24 properly maintained to enable one to ascertain the demand and collection and also to watch the expenditure against each channel? (Article 94, Special Funds Code.)

302. Is a register of sanctioned scale of establishments for each channel maintained in Form No. 25 and are all alterations in scale authenticated by the initials of the Tahsildar with a quotation of the number and date of the order in support of such alteration? (Article 95, Special Funds Code.)

303. Are copies of the objection statements received from the audit office kept in the taluk office? Have the original statements been returned with replies without delay?

304. Has action been promptly taken in cases in which it was promised in replies to objection statements?

Treasury Deputy Collector.

APPENDIX 6.

(*See* Chapter I, Article 7-A.)

LIST OF STATIONS WHERE THE DUTY OF LOOKING AFTER DEPUTY TAHSILDARS' SUB-TREASURIES HAS BEEN ENTRUSTED TO SUB-REGISTRARS DURING THE ABSENCE OF THE DEPUTY TAHSILDARS ON TOUR.

District.	Stations.	District.	Stations.
Ganjām	Aska. Ichchāpuram. Parlākimedi. Purushottapur. Surada. Sompeta. Tekkali.	Nellore	Alluru. Darsi. Kota. Pōlūru (Sulurpet).
		Kurnool	Atmakur.
		North Arcot ..	Arni.
		Chittoor	Punganūrū.
Vizagapatam	Anakapalle. Bimlipatam. Bobbili. Chipurupalli. Gajapatinagaram. Pārvatīpuram. Sālūru. Srungavarapukōta. Vizianagram. Viravilli.	Tanjore	Arantāngi.
		Madura ..	Kōdaikānal. Uttamapalaiyam.
		Rāmnād ..	Mudukulattūr. Paramagudi. Rāmnād. Sivaganga. Tiruchuli. Tiruppattūr. Tiruvādānai.
Gōdāvari	Pithāpuram. Polavaram. Tuni.	Tinnevelly ..	Tuticorin.
		Malabar	Chowghat. Allattur. Vayittiri.
Kistna	Tiruvur.		
Guntūr	Addanki.	Nilgiris *	....

* At Gudalur there is a Taluk Head Accountant looking after the sub-treasury work.

APPENDIX 7.

[*See* Chapter I, Article 6.]

TRAINING OF ASSISTANT AND DEPUTY COLLECTORS IN TREASURY WORK.

1. An Assistant Collector may be placed in independent charge of a treasury only after undergoing training for seven weeks under the permanent Treasury Officer, and under no circumstances before he has attained six months' standing; and every person appointed a Deputy Collector should undergo training in treasury work until he is certified by the Collector of the district to be qualified to take independent charge of a district treasury.

2. An officer undergoing training may be employed on other duty also if he can spare time for it, provided that he does all the treasury work himself.

3. Deputy Collectors should be trained in one of the smaller treasuries where they will not be bewildered by the large number of transactions that take place. The treasury in question should, as far as convenient, be in a station where there is no branch of the Imperial Bank of India and should be a representative one, i.e., one where all or nearly all the various classes of expenditure are incurred. The training should, as far as possible, be under a selected Treasury Officer.

4. The training should last for six weeks in the case of officers who have served as Taluk Head Accountants and Tahsildars, or as Tahsildars for a period of not less than two years and from three to three-and-a-half months in the case of others.

When the course is completed, the Collector should forward a report to the Accountant General that the Deputy Collector has undergone the training in the prescribed manner and is qualified for independent charge of a district treasury.

Deputy Collectors who have not served as Taluk Head Accountants or Tahsildars should undergo training in treasury work before they appear for the Account Test. The training may commence at any time fixed by the Collector and need not be delayed until he has put in six months' service as required by G.O. Mis. No. 1148, Revenue, dated 20th March 1896.

5. An untrained Deputy Collector cannot be placed in temporary charge of a treasury. But in times of emergency when the Treasury Deputy Collector is not able to attend office owing to indisposition or when he has to take casual leave on account of urgent private business, Collectors may put *any* gazetted officer, whether trained or untrained in charge of the Huzur Treasury. Inspection of sub-treasuries cannot, however, be considered as an 'emergency' for the purposes of this rule.

FORMS.

1. Treasury Cash Balance Report.
2. Sub-Treasury Cash Balance Report.
3. Treasurer's Daily Balance Sheet.
4. Shroff's Daily Balance Sheet.
5. Number Book.
6. Schedule of Railway, Military Works, P.W. Receipts, etc.
7. Schedule of Forest Remittances.
8. Pass Book or List of Cheques Cashed (P.W.D.).
9. Note Bundle Slip.
10. Coin Bag Slip.
11. Form for issues and receipts into double locks.

12 & 12-A. Sub-Treasury Shroff's Cash Book.

13. ,, Cash Balance Register.
14. Sub-Treasury Accountant's Day-Book.
15. Memorandum of contents in double locks.
16. Letter of Credit.
17. Register of Payments against letters of credit.
18. Schedule of Forest Cheques.
19. Register of Pension Payment Orders.

20. & 20-A. Bill for Pensions paid.

21. Annual Mortality Return.
22. Schedule of Pensions paid by money order.
23. Register of Bills Issued.
24. Advice List of Bills Issued.
25. List of Local Bills Issued.
26. List of Foreign Bills Issued.
27. Register of Local Bills Paid.
28. Register of Foreign Bills Paid.
29. Indent for Bill Forms.
30. Register of Deposit Receipts.
31. Register of Personal Deposits.
32. Register of Daily Receipts and Repayments of Personal Deposits.
33. Register of Cash Orders on Sub-Treasuries Issued and Adjusted.

33-A. Check Register of Cash Orders Payable at the Sub-Treasury.

34. List of Repayments of Deposits.
35. Extract Register of Receipts and Payments of Personal Deposits.
36. Voucher for Transfer of Deposits.
37. Memorandum of Transfer of Deposits.
38. Extract Register of Receipts of Deposits at the Sub-Treasury.
39. Register of Repayments at the Sub-Treasury.
40. Extract Register of Repayments at the Sub-Treasury.
41. Accountant's Day-Book.
42. Daily Classified List of Receipts and Payments.
43. Shroff's Amanath Balance Register.
44. Register of Unshroffed Village Remittances.
45. Register of Late Taluk Remittances.
46. Register of Amanath Receipts.
47. Taluk Register of Remittances.

M.T.C. Form

[See Chapter I,

*Cash Balance Report of the*____________*Treasury*

N.B.—To be despatched *without fail* by post

Current.

Names of Treasuries. (1)	Notes. (2)	Whole rupees. (3)	Half-rupees (silver). (4)	Quarter-rupees (silver). (5)	Four-anna pieces (nickel). (6)	Two-anna pieces (nickel). (7)	One-anna pieces (nickel). (8)	Single pice. (9)
		RS.	RS.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A. P.
District Treasury								
Sub-treasuries at on								
TOTAL SUB-TREASURIES								
REMITTANCES IN TRANSIT ...								
GRAND TOTAL								

Grand total (in words).

Details of Notes. Denominations.	Tale.	Value.	Transactions with the public in nickel and in bronze and copper.	
	RS.	RS.		RS. A. P.
10,000			Nickel	
1,000			Net issued to the public	
500			or	
100			Net received from the public	
50			Bronze and copper	
20			Net issued to the public	
10			or	c
5				
2½				
1				
Total ...			Net received from the public	

(1) Cash balance not verified by Collector owing to
(2) Cash balance verified by Collector on

No. 1.

Article 13.]

[T. & A. 108.]
[Resource Manual Form No. 4.]

on the evening of the————————192 .

on the *first* working day of each month.

Half pice. (10)	Pie pieces. (11)	Total current. (12)	* Uncurrent and withdrawn. Gold. (13)	Silver. George V, 1911. (14)	Light weight. (15)	Other classes. (16)	1835. (17)	1840. (18)	Nickel. (19)	Copper. (20)	Total uncurrent and withdrawn. (21)	Grand total. (22)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

* For details see accompaniment.

I hereby certify that I have personally ascertained by *counting* that the balance in the District Treasury, for which I am responsible, amounted on the to the amount shown in column 22 above. I further certify that the bulk of the treasure is kept under double locks, the key of one of which is in the exclusive custody of the Treasury Officer, and that of the other with the Treasurer. I further certify that the balance under single lock with the Treasurer amounted on the above date to Rs. and that at no time did the Treasurer hold in his separate custody a sum larger than necessary for the convenient transaction of Government business, or larger than the security given by him.† The balances at Sub-treasuries amounted on the dates specified to the sums shown against them, and I have received from Sub-treasury Officers certificates of the actual verification of those balances.

The balance of the currency chest amounted on the to Rs.

District Treasury balance . { amount under double lock Rs.
" " Treasurer's single lock Rs.

The balance in the small coin depot at amounted on the
to Rs.

Dated 192 . *Collector.*

† In districts where there is a branch of the Imperial Bank of India at the district treasury the following should be substituted for the first portion of the certificate :—

"I hereby certify that a sum of Rs.... (in words) has been credited/debited under the head 'Imperial Bank Deposits' in my monthly account for the month of.........and this amount agrees with the net disbursements/receipts shown in the daily statements received from the Bank during the month."

M.T.C. Form No. 1—*concld.*

Memo. of Cash remittances during the month of——————192 .

Remittances received.								Remittances despatched.				
					Date of despatch of							
Date of despatch.	Date of receipt.	Treasury from which received.	Amount.	Kind.*	First acknowledgment.	Final acknowledgment.	Remarks. †	Date of despatch.	Treasury to which despatched.	Amount.	Kinds.	Remarks. ‡
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

* Currency notes, whole rupees, half-rupees, quarterr-upees, one-eighth rupees, two-anna pieces, one-anna pieces, single pice, half pice or pie pieces.

† If a remittance consists of uncurrent coin, the word "Uncurrent" should be written against it in this column.

‡ Remittances in transit should be indicated in this column by the words "In transit."

M.T.C. Form No. 2. [S.T.M. XVIII.]

[See Chapter I, Article 18.]

SUB-TREASURY CASH BALANCE REPORT.

Cash Balance Report of the Sub-Treasury at ____________ *District,*
on the ____________ 192 .

INSTRUCTIONS.

I.—This form must be despatched without fail on the morning following the date on which the treasury transactions for the month are closed.

II.—In all cases where the report is not signed by the Tahsildar or Deputy Tahsildar, the reason should be briefly explained at foot.

Current.			Value.
Government Currency Notes.			RS. A. P.
Number of Home Notes.	Number of Foreign Notes.		
		At Rs. 10,000	
		,, ,, 1,000	
		,, ,, 500	
		,, ,, 100	
		,, ,, 50	
		,, ,, 20	
		,, ,, 10	
		,, ,, 5	
		,, ,, $2\frac{1}{2}$	
		,, ,, 1	
Total Currency Notes Rs. ...			
Silver—Rupees			
Half-rupees			
Quarter-rupees			
Nickel—Four annas			
Two annas			
One-anna pieces			
Copper and Bronze—Single pice ...			
Half ,, ...			
Pie pieces ...			
Total (Current), carried over ...			

Uncurrent.					Value.
Total (Current), brought forward.					RS. A. P.
Gold.					
Silver. (a) (b) (c) (d) (e)					
Total ...					
Nickel.	4 Annas.	2 Annas.	1 Anna.		
Copper.	$\frac{1}{2}$ Anna.	$\frac{1}{4}$ Anna.	$\frac{1}{8}$ Anna.	$\frac{1}{12}$ Anna.	

(a) Shroff marked ... ...
(b) Light weight ... ...
(c) Defective Mintage ... ...
(d) 1835 Coin (Rupees and Half-rupees only) ... ...
(e) 1840 Coin ... ...
(f) Portuguese Coin ... ...

Total, Uncurrent, Rs. ...
Available Balance as per Treasury Account * ... ...
*Total in words ____________

I hereby certify that the balance in the Sub-Treasury amounted on the to Rupees and that I have personally examined and ascertained that the said balance was actually in the said Sub-Treasury and agreed in detail of Notes and Coins.

Amount of Currency Notes received during the month. Rs.
Do. do. issued during the month ... ,,
Copper Coins received from the public ... ... ,,
Do. issued to the public ... ... ,,

Taluk Head Accountant. *Tahsildar.*

M.T.C. Form No. 3.

[T. & A. 106.]
Resource Manual Form No. 2.]

[See Chapter III, Article 48.]

Treasurer's Daily Balance Sheet.

DATE ——————— 192 .

Balance brought forward from 192			
Received this day as per Treasurer's Cash Book			
Total Rs. ...			
Expended this day as per Treasurer's Cash Book			
Balance Rs. ...			

Particulars of Balance.

Specification.	Under joint keys of Treasury Officer and Treasurer.				Closing balance in the hands of the Treasurer.	Total.
	Opening balance.	Taken out.	Placed under joint locks.	Closing balance.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Government Currency Notes, Home Circle. @ Rs. 10,000						
" 1,000						
" 500						
" 100						
" 50						
" 20						
" 10						
" 5						
" 2½						
" 1						
Total ...						
Government Currency Notes of other circles ...						
Silver.						
Rupees						
Half-Rupees						
Quarter-Rupees						
Total ...						
Nickel.						
Four-anna pieces						
Two " "						
One " "						
Bronze and Copper.						
Single pice						
Half pice						
Pie pieces						
Total ...						
Uncurrent.						
Gold, Silver, Nickel, Copper. The detail of kind, tale and value, must be given on the reverse— (1) every day for the amounts received that day. (2) on the last working day of each month.						
Total ...						
Grand total ...						
Grand total (in words) ...						

Agreed with the Accountant's Day-Book and balance in the hands of the Treasurer inspected.

Treasurer

Date of Signature——————

———————
Officer in charge of Treasury.

1. No uncurrent coins to be left in charge of Treasurer.
2. No more small silver, nickel, bronze and copper to be so left than is required for current use.
3. The whole balance in sole charge of the Treasurer is never to exceed his immediate current requirements.
4. This balance sheet is to be signed on the evening of the day itself to which it refers.

M.T.C. Form No. 4. [S.T.M. XVII.]

[See Chapter III, Articles 56, 58.]

Shroff's Balance Sheet on the———— day of ———— 192 .

	RS. A. P.	RS. A. P.
Balance brought forward		
Received this day as per cash book		
Total ...		
Expended this day as per cash book		
Balance ...		

Particulars of Balance.

Specification.	In main store.				In the current closing balance.‡	Total.
	Opening balance.	Taken out.*	Placed.*	Closing balance.		
RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Currency notes, Home Circle at 10,000						
1,000						
500						
100						
50						
20						
10						
5						
2½						
1						
Total ...						
Government currency notes of other circles.						
Silver.						
Rupees						
Half-rupees						
Quarter-rupees						
Total ...						
Nickel.						
Four-anna pieces						
Two „ „						
One „ „						
Bronze and Copper.						
Single pice (copper)						
Half „ „						
Pie pieces						
† Uncurrent gold, silver and copper.						
Total ...						
Grand Total ...						

NOTE.—The balance should be entered also in words.

* Every entry to be separately made in his own hand and initialled by the Tahsildar or other officer holding the Tahsildar's key at the time of opening the main store.

† The detail of kind, tale and value must be given on the reverse—
(1) Every day for the amount received that day.
(2) On the last working day of each month.

‡ To be filled up from Shroff's cash balance register.

Agreed with the closing balance in the day book and the balance in the hands of the Shroff verified.

Shroff. *Head Accountant.* *Sub-Treasury Officer.*

M.T.C. Form No. 5.

[T. & A. 1-E.]

[See Chapter II, Article 22.]

Head Accountant's Number Book for——————————192 .

Serial number.	From whom received.	Head of account.	Received in cash.	Received by adjustment.	Remarks.
			RS A. P.	RS A. P.	

[C.A.C. 64.]
[T. & A. 156 & 160.]

M.T.C. Form No. 6.

[See Chapter II, Article 32.]

Schedule of * *Railway Department / Military / Public Works Department* *Receipts during the month of* ________ 192 .

Date of receipt.	Payments made into Treasury by Officers of the Department.				† Payments made into Treasury on account of Officers of the Department.							Daily total carried to Day-Book.	Remarks.
	* ——	——	——	——	From whom received.	On what account.	On account of ——	On account of ——	On account of ——	On account of ——	Other items.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

* Here should be entered the official designation of the officer concerned. All payments made by the officer (including his subordinates) should be entered in this column.

† These columns should be filled up only when payments into the treasury are not made by officers of the department but by others on their account.

M.T.C. Form No. 7.

[C.A.C. 60.]

[See Chapter II, Article 27 (*b*).]

__________ **Treasury.**

Schedule of Forest Remittances credited during ________________ 192 .

Date of credit in Treasury Account.	Chalan.		From whom received.	Division.	Division.	Remarks.
	No.	Date.				
				RS. A. P.	RS. A. P.	

[C.A.C. Form 66.]
[T. & A. 158.]

M.T.C. Form No. 8.

[See Chapter V, Article 78-I.]

Pass Book or List of Cheques cashed against the account of Officer-in-charge ________ Division, P.W.D.

Month and date of payment.	Particulars of cheques cashed.		Amount of cheque.	* Initials of T.O.	Month and date of payment.	Particulars of cheques cashed.		Amount of cheque.	* Initials of T.O.
	No.	Book.				No.	Book.		
			RS. A. P.					RS. A. P.	

* Each entry should be initialled after comparison with the register of cheques paid (Form 17).

M.T.C. Form No. 9.

[T. & A. 204.]
[Resource Manual Form 21.]

[See Chapter III, Article 48 (8).]

(Foolscap 16mo size.)

Packet No. of Rs. notes.

Containing pieces.

Counted by

(full name).

M.T.C. Form No. 10.

T. & A. 209.]
[Resource Manual Form 19.]

[See Chapter III, Article 48 (8).]

Shroff's slip to be placed in each bag of coin.

Name of Treasury.

Description of coin.

Number of pieces.

Counted by

Examined by

Date.

Signature.

NOTE 1.—The slip should be written in English.
2.—The signature at foot should be that of the Treasurer, or other officer to whom the coin testers and examiners are subordinate.

M.T.C. Form

[See Chapter III,

Register showing the cash double lock transactions

Nature of transactions.	Government Currency Notes, Home Circle.											Silver.				Nickel.		
	Rs. 10,000. Value in Rupees.	Rs. 1,000. Value in Rupees.	Rs. 500. Value in Rupees.	Rs. 100. Value in Rupees.	Rs. 50. Value in Rupees.	Rs. 20. Value in Rupees.	Rs. 10. Value in Rupees.	Rs. 5. Value in Rupees.	Rs. 2½. Value in Rupees.	Re. 1. Value in Rupees.	Total. Value in Rupees.	Rupees.	Half-Rupees. Value in Rupees.	Quarter Rupees. Value in Rupees.	Total. Value in Rupees.	Four-anna pieces. Value in Rupees.	Two-anna pieces. Value in Rupees.	One-anna pieces. Value in Rupees.
Balance brought forward.																		
Receipts																		
Total including balance ...																		
Issues to the Treasurer ...																		
Total issued																		
Balance carried over ...																		

No. 11.

[Resource Manual Form 3.]

Note under Article 48.]

*of the*____________________ *Treasury, dated*____________________192 .

Bronze and Copper.				Uncurrent coin.							Total. Value in Rupees.	Grand Total. Value in Rupees.	Initials of Treasurer.	Initials of Treasury Officer.
				Gold.		Silver.		Nickel.		Bronze and copper.				
Single pice. Value in Rupees.	Half pice. Value in Rupees.	Pie pieces. Value in Rupees.	Total. Value in Rupees.	Tale.	Value in Rupees.	Tale.	Value in Rupees.	Tale.	Value in Rupees.	Value in Rupees.				

M.T.C. Form No. 12.

[S.T.M. XV.]

[See Chapter XI, Article 204, Note 1.]

Shroff's Cash Book,——————————*Taluk.*

RECEIPTS.

Date.	Serial number.	Person by whom paid.	Particulars.	Total amount of receipts.	Currency notes.		Silver.				Nickel.			Bronze and copper.				Remarks.
					No.	Value.	Rupees.	½ rupee.	¼ rupee.	⅛ rupee.	4 annas.	2 annas.	1 anna.	Double pice.	Single pice.	Half pice.	Pie pieces.	
(1)	(2)	(3)	(4)	(5)	(6)		(7)				(8)			(9)				(10)
				RS. A. P.		RS.	RS.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Dec. 1902 22																		
		Total ...		3,046 5 11	8	290	2,719	14 8	13 8	8 0	...	...	...	0 10 6	1 2 6	...	0 0 11	

M.T.C. Form No. 12-A—CHARGES.

[S.T.M. XV-A.]

Date.	Serial number.	Person to whom paid.	Particulars.	Total amount of charges.	Currency notes.		Silver.			Nickel.			Bronze and copper.			Remarks.
					No.	Value.	Rupees.	½ rupee.	¼ rupee.	4 annas.	2 annas.	1 anna.	Single pice.	Half pice.	Pie pieces.	
(1)	(2)	(3)	(4)	(5)	(6)		(7)			(8)			(9)			(10)
				RS. A. P.		RS.	RS.	RS. A.	RS. A.	RS.	RS.	RS. A.	RS. A. P	RS. A. P.	RS. A. P.	
Dec. 1902 22																
		Total ...		8,989 3 4	2	20	8,940	13 8	13 8	...	...	...	0 8 0	1 4 6	0 6 10	

Shroff. *Head Accountant.*

M.T.C. Form No. 13.

[S.T.M. XVI.]

[See Chapter XI, Article 204, Note 1.]

Shroff's Cash Balance Register for the day of 192 .

—	Notes.		Silver.				Nickel.			Copper and bronze.				Total.
	No.	Value.	Rupees.	½ rupee.	¼ rupee.	⅛ rupee.	4 annas.	2 annas.	1 anna.	Double pice.	Single pice.	Half pice.	Pie pieces.	
(1)	(2)		(3)				(4)			(5)				(6)
				RS. A.	RS. A.	RS A.	RS. A.	RS. A.	RS. A.	RS. A P.	RS. A. P.	RS. A. P.	RS.A.P.	RS. A. P.
Opening balance ... Issues from double lock Receipts from public ..														
Total ...														
Issues to public ...														
Balance ...														
Add or subtract exchanges.														
Balance ...														
Put away in double lock.														
Closing balance ...														

NOTE.—(1) The Sub-Treasury officer should check that—
(i) the opening balance agrees with the closing balance of the previous day;
(ii) issues from double lock agree with the entries in Form 4;
(iii) the receipts and issues to the public agree with the totals of Forms 12 and 12-A
(iv) the amount put away agrees with the entry in Form 4;
(v) the closing balance represents the cash in single lock.
(2) The total of the closing balance should be entered also in words.

Shroff *Head Accountant.*

M.T.C.

[See Chapter XII

Day Book of Saidapet Taluk

RECEIPTS.

Number of chalan.	Particulars.	Head of Account.	Cash.	Transfer.	Total.
			RS. A. P.	RS. A. P.	RS A. P.
1297	Sub-Registrar, Saidapet.	IX. Registration Fees for Registering Documents ..	52 2 0	...	53 7 0
		Fees for copies of Registered Documents	0 5 0	...	
		Search Fees	1 0 0	...	
1295	Sub-Registrar, Saidapet. Recoveries of service postage charges—Original month of debit—March 1926.	Suspense accounts—Recoveries of Service Payments ...	6 14 0	...	6 14 0
1286	President, Bench Court, Tiruvottiyur. Finally creditable to Tiruvottiyur Union.	XVII. Administration of Justice—Magisterial fines—Fines under the Town Nuisance Act, sections 3-5.	2 0 0	...	2 0 0
1276	Y. Gnanamani, Clerk, Revenue Divisional office, Saidapet. (Account Test.)	XXVI. Miscellaneous Departments—Government Examination by the Commissioner — Special Test	6 0 0	...	6 0 0
1280	A. Vasudeva Pillai (Revenue Test.)	Do.	8 0 0	...	8 0 0
1279	Assistant Surgeon, Perambur.	XXXIV. Stationery and Printing—Provincial—Sale of Acts and Books—Secretariat Press, G. 10.	0 6 0	...	0 6 0
1289	P. S. Ponnuswami Mudaliyar, C. S. 16.	XXXIV. Stationery and Printing—Provincial—Sale of Acts and Books, Secretariat Press ...	0 3 9	...	0 3 9
1290	Do.	Do.	1 8 0	...	1 8 0
		Carried over ...	78 6 9	...	78 6 9

Form No. 14.

[S.T.M. II.]

Note 3 to Article 206.]

Treasury for 30th March 1926.

DISBURSEMENTS.

Number of voucher.	Particulars.	Head of Account.	Cash.	Transfer.	Total.
			RS. A. P.	RS A. P.	RS. A. P.
168	Sub-Registrar, Saidapet, Contingent bill for March 1926.	9. Registration—District Charges—Transferred—Voted—Contract Contingencies	207 0 0	...	207 0 0
169	Travelling Allowance bill of Inspector of Police, Mount.	26. Police—District Executive Force—District Police—Voted—Travelling Allowance	0 14 0	...	0 14 0
170	Do.	Do.	1 2 0	...	1 2 0
171	Contingent bill of the Revenue Divisional Officer, Saidapet, for March 1926.	22. General Administration—District Administration—Subdivisional Establishment—Sub-Collectors—Assistant Collectors and Deputy Collectors—Voted—Contract Contingencies	14 4 0	...	14 4 0
172	Do.	Do. Non-voted—Non-Contract Contingencies—Miscellaneous.	21 8 0	...	21 8 0
		Carried over ...	244 12 0	...	244 12 0

M.T.C.

Day Book of Saidapet Taluk

RECEIPTS—*cont.*

Number of chalan.	Particulars.	Head of Account.	Cash.	Transfer.	Total.
			RS. A. P.	RS. A. P.	RS. A. P.
		Brought forward ...	78 6 9	...	78 6 9
...	President, Taluk Board, Saidapet. Number and month of valuation Statements. 327 July 1–0–0 407 „ 88–3–0 634 „ 8–11–0 635 „ 18–2–0 365 August 14–13–0 116 „ 27–8–0 158–5–0	Advances Repayable—Civil Advances—Supply of Medicines, etc., Medical Department ...	...	158 5 0	158 5 0
	Adjustment from Saidapet Taluk Board Elementary Education Funds.	Account between Madras and Posts and Telegraphs, I Posts	...	288 4 0	288 4 0
	As per chittas.				
	II. Taxes on Income.	... ...	11 0 0	0 3 0	11 3 0
	V. Land Revenue.	... .	852 9 5	...	852 9 5
	VI. Excise ...	......	3,549 3 0	...	3,549 3 0
	VII. Stamps ...	A. Non-Judicial ...	294 8 3	14 7 9	309 0 0
		B. Court Fees ...	151 6 6	1 9 6	153 0 0
		Copy Stamps ...	71 7 9	3 8 3	75 0 0
	Local Fund Deposits.	District Board Funds.	...	13 13 0	13 13 0
		Taluk Board General Funds	36 4 0	...	36 4 0
	Do.	Taluk Board Elementary Education Funds	1 0 0	...	1 0 0
		Carried over	5,045 13 8	480 2 6	5,526 0 2

Form No. 14.—*cont.*

for 30th March 1926—cont.

DISBURSEMENTS—*cont.*

Number of voucher.	Particulars.	Head of Account.	Cash.	Transfer.	Total.
			RS. A. P.	RS. A. P.	RS. A. P.
		Brought forward ...	244 12 0	...	244 12 0
173	Contingent bill of the Superintendent, Sub-Jail, Mount, for March 1926.	25. Jails and Convict Settlements—Charges for Police Custody.	2 2 0	...	2 2 0
174	Contingent bill of the Revenue Divisional Officer, Saidapet, for March 1926.	47. Miscellaneous—Charitable Institutions— Donations for Charitable Purposes—Reserved—Voted	1 8 9	...	1 8 9
175	A. Sambasivan ..	19. Interest on Ordinary Debts on Central Loans—5 per cent War bonds, 1929—47	2 5 0	0 3 0	2 8 0
176	K. G. Doraisami Ayyangar, Inspector of Co-operative Societies. Advance of pay bill for March 1926.	Advances Repayable Objection Book Advances—Other Officers	48 0 0	...	48 0 0
	As per chittas.				
	7. Stamps.—Discount on sale of stamps.	A. Non-Judicial Stamps.	...	14 7 9	14 7 9
	Do.	B. Judicial Stamps—Court Fees ...	...	1 9 6	1 9 6
	Do.	Copy Stamps ...	...	3 8 3	3 8 3
		Carried over ...	298 11 9	19 12 6	318 8 3

M.T.C.

Day Book of Saidapet Taluk

RECEIPTS—*concld.*

Number of chalan.	Particulars.	Head of Account.	Cash.			Transfer.			Total.		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
		Brought forward ...	5,045	13	8	480	2	6	5,526	0	2
	Local Fund Deposits.	Saidapet Municipal Funds— General Funds ..	306	2	1	...			306	2	1
	Do.	Elementary Education Funds	21	9	10	...			21	9	10
	Amanath balance:— Travelling Allowance. Rs. 4-4-0 Permanent Advance. Rs. 18-15-6.										
		Total ...	5,373	9	7	480	2	6	5,853	12	1
		Last day's balance ...	...			...			25,194	12	9
		Total ..	...			..			31,048	8	10
		Charges ...	...			...			1,784	4	9
		Balance ...	...			...			29,264	4	1

(Rupees twenty-nine thousand, two hundred and sixty-four, annas 4 and pie 1.)

Examined. Balance agrees with the Shroff's balance sheet.

Closed at 5 p.m.

———————,
Head Accountant.

———————,
Tahsildar or Stationary Sub-Magistrate.

———————,
Day Book Clerk.

Form No. 14.—*cont.*

for 30th March 1926—concld.

DISBURSEMENTS—*concld.*

Number of voucher.	Particulars.	Head of Account.	Cash.	Transfer.	Total.
			RS A. P.	RS. A. P.	RS. A. P.
		Brought forward ...	298 11 9	19 12 6	318 8 3
	Local Fund Deposits.	District Board Funds.			
	District Board Engineer.	District Board ...	30 0 0	...	30 0 0
	Do.	Taluk Board	218 0 0	...	218 0 0
	Taluk Board Funds.	Elementary Education Funds ...	105 0 0	302 1 0	407 1 0
	Do.	General Funds ...	...	158 5 0	158 5 0
	Municipal Funds (Saidapet).	Do.	498 4 10	...	498 4 10
	Do.	Elementary Education Funds	89 11 0	...	89 11 0
	Civil Deposits ...	Revenue Deposits ...	64 6 8	...	64 6 8
		Total ..	1,304 2 3	480 2 6	1,784 4 9

M.T.C. Form No. 15.

[T. & A. 107.]

[See Chapter III, Article 58.]

Box No.

Memorandum showing contents.

Date.	Put in + or issued –	Number of bags.	Value.	Initials of		Date.	Put in + or issued –	Number of bags.	Value.	Initials of	
				T. O.	Treasurer.					T. O.	Treasurer.
			RS.						RS.		

M.T.C. Form No. 16.

[C.A.C. 62]
[T. & A. 154.]

[See Chapter V, Article 73.]

____________DEPARTMENT.

LETTER OF CREDIT No.

Dated the 192 .

THE COLLECTOR OF

SIR,

I have the honour to request that you will cash the cheques drawn by the____________

____

to the extent of Rupees____________________________.

(This letter of credit has effect from the________________________.)

I have the honour to be,

Sir,

Your obedient Servant,

Designation of the departmental Audit Officer.

[C.A.C. 63.]
[T. & A. 152 & 153.]

M.T.C. Form No. 17.

[See Chapter V, Articles 73 and 78-E.]

Register of Payments made to Officers of the Department on Cheques against Letters of Credit from to 192 .

Date of payment.‡	§				§				§				§				Daily total of payments carried to Day Book.
	Cheque Book No.				Cheque Book No.				Cheque Book No.				Cheque Book No.				
	No. of cheque.	Amount.	†Balance.	†Initials of T. O.	No. of cheque.	Amount.	†Balance.	†Initials of T.O.	No. of cheque.	Amount.	†Balance.	†Initials of T.O.	No. of cheque.	Amount.	†Balance.	†Initials of T. O.	

† The amount of each letter of credit should be posted in the column of "Balance." Each such entry and each payment entry must be attested by the Treasury Officer who should see that the balance is correct in each case. For Public Works Department, see Art. 78-E.

‡ In the case of payments at a branch bank or at a sub-treasury, it will be sufficient to enter in the register the daily total paid by each treasury and to note the balance available after each such entry.

§ A separate column or page should be used for each officer having a letter of credit or separate account on the treasury.

M.T.C. Form No. 18.

[C.A.C. 61.]
[T. & A. 151.]

[See Chapter V, Article 78.]

__________Treasury.

Schedule of Forest Cheques paid during 192 .

Date of payment.	PARTICULARS OF CHEQUES.		By whom drawn.	Division.	Division.	REMARKS.
	No.	Date.				
				RS. A. P.	RS. A. P.	

M.T.C. Form No. 19.

[C.A.C. 40.]
[T. & A. 115.]

[See Chapter VI, Article 87.]

Register of Pension Payment Orders on Treasury.

Number of pension payment order.	Name of pensioner.	Monthly amount.	Remarks.
		RS. A. P.	

[C.A.C. 41.]
[T. & A. 118.]

M.T.C. Form No. 20.
[See Chapter VI, Article 98.]

[To be printed on ordinary foolscap lengthwise.]

Bill for pensions chargeable to ______ *paid at the* ______ *Treasury from* ______ *to* ______ 192 .

Payment.		Number of pension payment order.	Signature of pensioner to non-employment certificate. *We declare that we have not received any remuneration for serving in any capacity, either in a Government establishment or an establishment paid from a Local Fund, during the period for which the amount of pension claimed in this bill is due.*	Name of pensioner.	Monthly amount.	Period of claim.	Amount paid.	Signature of payee with stamp if payment exceed Rs. 20. *We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the order quoted in our respective Pension payment orders.*
Date.	No.							
					RS. A. P.		RS. A. P.	

NOTE.—(1) The non-employment certificate should also be printed in vernacular.
(2) In the case of pensioners who furnish particulars of re-employment in the certificate (See Article 98 (4), the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

M.T.C. Form No. 20-A.

[C.A.C. 41.]
[T. & A. 118-A]

[See Chapter VI, Article 98.]

Bill for pensions chargeable to paid at the Treasury from to 192 .

Payment.		Number of pension pay order.	Name of pensioner.	Monthly amount.	Period of claim.	Amount paid.	Remarks.
Date.	Number						
				RS. A. P.		RS. A. P.	

(Left Half)

M.T.C.
[See

ANNUAL (MOR

Return of $\frac{\textit{Civil}}{\textit{Marine}}$ *Pensions* $\frac{\textit{European (including Anglo-Indian)}}{\textit{Indian}}$ *Paid*

Pension exceeding Rs.——————

[NOTE.—The Return is in three parts—(1) for pensions not exceeding Rs. 10 a month ; (2) for pensions

	Present Age (last								
	0 to 5 inclusive.	6 to 10 inclusive.	11 to 15 inclusive.	16 to 20 inclusive.	21 to 25 inclusive.	26 to 30 inclusive.	31 to 35 inclusive.	36 to 40 inclusive.	41 to 45 inclusive.
1.—Number of pensioners on the list at end of last year, Heading 9 of last year's Return.									
2.—Deduct the number transferred into the next period of age.									
3.—Add the number transferred from the last period of age.									
4.—Number from the last year thus corrected for age.									
5. New Names brought on the list. By new pensions.									
6. New Names brought on the list. By renewal after being struck off.									
7. New Names brought on the list. By transfer from other offices.									
8.—Total of Headings 4 to 7 being total number to be accounted for.									
9.—Number on Pension List at end of year.									
10. Removed during the year. By transfer to other offices.									
11. Removed during the year. Reported dead.									
12. Removed during the year. By non-appearance for one year.									
13. Removed during the year. On marriage or on attaining a specified age.									
14.—Total of Headings 9 to 13 being total number accounted for.									

NOTE.—Headings 2 and 3 show the transfers rendered necessary by pensioners passing from one of the Heading 2 in the next preceding column.
Heading 6.—Enter here any persons who, after being previously entered, under Heading 12 of the Service Regulations (Article 108, M.T.C.) are again admitted into the List.
As many of the columns for the lower ages will seldom be required, four columns without any

COLLECTOR'S OFFICE,

STATION,

Dated——————192 .

Form No. 21. (*Right Half*) [C.A.O. 42.]
Chapter VI, Article 114.] [T. & A. 119.]

TALITY) RETURN.

at————————————*during the official year* 192 –192 .

and not exceeding Rs.————————.

exceeding Rs. 10 but not exceeding Rs. 50 a month ; (3) for pensions exceeding Rs. 50 a month.]

Birth-day) of Pensioners.

46 to 50 inclusive.	51 to 55 inclusive.	56 to 60 inclusive.	61 to 65 inclusive.	66 to 70 inclusive.	71 to 75 inclusive.	76 to 80 inclusive.	81 to 85 inclusive.	86 to 90 inclusive.	91 to 95 inclusive.	Total.	Remarks.

periods of age into the next. Hence each entry under Heading 3 will be the same as the entry under statement as having been struck off the list, on account of non-appearance for one year (Article 956, Civil specified heading may be printed instead of the eight columns for ages from 0 to 40.

Deputy Collector.

To

The Accountant General,

Madras.

No. 22.

Page 202, *Form No.* 22.—In the statement *add* two columns as detailed below, *altering* the number of the existing column "Remarks" from "(4)" to "(6)".

The period of claim.	The rate of pension.
(4)	(5)

(G.O. Mis. No. 143, Finance (Codes), dated 1st Mar. 1928.)

[No. 22, dated 12th Mar. 1928]

M.T.C. Form No. 22.

[See Chapter VI, Article 94 (4).]

Schedule of Pensions paid by money order.

No. of Pension Payment Order. (1)	Name. (2)	Amount. (3)	Remarks. (4)
	Total Rs. ...		

In words.

1. Certified that I have satisfied myself that all payments noted above have actually been remitted by money order.

2. Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and filed them in my office.

3. Certified that I have obtained from each pensioner a declaration that he has not received any remuneration serving in any capacity either under Government or under a Local Fund during the past six months. (This certificate to be given in the schedules for January and July only.)

Treasury Officer.

Pay Rs. by transfer to the credit of " Account between Madras and Posts and Telegraphs—Post office."

Treasury Officer.

[C.A.C. 49.]
[T. & A. 143.]

M.T.C. Form No. 23.

[See Chapter VII, Article 122.]

Register of Bills issued on the——— *Treasury*,——— *Presidency. / Province.*

Date.	NUMBERS.			Authority for * issue.	To whom granted and on what account.	To whom payable.	Amount of bill.	Amount of premium or discount.	Initials of Treasury Officer.	REMARKS.
	Special (or district).	PRINTED (OR GENERAL).								
		Supply Bill.	Transfer Receipt.							
							RS. A. P.	RS. A. P.		

* The letter of the Accountant General or a clause of the rules authorizing issue of bill should be quoted in this column.

[C.A.O. 50.]
[T. & A. 144.]

M.T.C. Form No. 24.

[See Chapter VII, Article 127.]

Advice list.

To

THE OFFICER IN CHARGE OF THE TREASURY
AT

SIR,

I beg to advise having to-day issued upon you the under-noted supply bills and remittance transfer receipts amounting to Rs.*

______ TREASURY
The ______ 192 .

Officer in charge of Treasury

NUMBERS.			To whom payable.	Amount.	Initials of Treasury Officer checking issue.	Date of last issue within the last three years.	Date of payment.	Amount paid.	Initials of the Treasury Officer making payment.
Special.	PRINTED (OR GENERAL).								
	Supply Bills.	Transfer Receipts.							
				RS. A. P.				RS. A. P.	

* Total to be entered in words.

NOTE 1.—When a bill is under special authority endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column "Remarks."

NOTE 2.—When a cash order on a sub-treasury is issued in payment of a bill under Note 1 to Article 140, the date of the cash order and the name of the sub-treasury should be entered in the column "Remarks."

[C.A.C. 51.]
[T. & A. 145.]

M.T.C. Form No. 25.

[See Chapter VII, Article 132.]

LOCAL BILLS ISSUED.

List of * *drawn by the* *Treasury of the* *Province during the month of* 192 *, on local Treasuries.*

Date.	Number (printed or general).	Authority for issue.†	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of each bill.	Daily total carried to Day Book.	Premium charged.	The columns to right of this space should be left blank for use in the Accountant General's office.	Amount paid in month of issue.	Amount paid in first month after issue.	Amount paid in second month after issue.	Amount paid in third month after issue.	Amount paid in rest of quarter succeeding quarter of issue.	Balance at close of quarter next after quarter of issue.	Remarks.
						RS.	RS.	RS.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

* Here insert Supply Bills, or Remittance Transfer Receipts, as the case may be.

† Either a letter of the Accountant General, or Article and clause (not Article only) of Chapter XI of the Madras Financial and Account Code, or of the Resource Manual; also, if the clause quoted be 325 (1) of the Madras Financial and Account Code, the nature of the public purpose must be stated as shortly as possible.

[C.A.C. 52.]
[T. & A. 146.]

M.T.C. Form No. 26.

[See Chapter VII, Article 132.]

FOREIGN BILLS ISSUED.

List of *remittance transfer receipts / supply bills* *drawn upon Treasuries in other Provinces by the* ______ *Treasury of the Madras Presidency* ______ *during the month of* ______ 192 .

Date of bill.	Number of (printed or general).	Under what authority issued.*	To whom granted.	To whom payable.	Treasury drawn upon.	Central Revenues.	Amount of Bill drawn on Treasuries under the Government of								Daily total carried to Day Book.	Premium charged on issue of bills.	Remarks.
							Central Provinces.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Bombay.			
							RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

* See note under Form 25.

[C.A.C. 53.]
[T. & A. 148]

M.T.C. Form No. 27.

[See Chapter VII, Article 145.]

LOCAL BILLS PAID.

Register/List of Remittance Transfer Receipt/Supply Bills drawn by Treasuries in the Madras Presidency on the Treasury of that Presidency and cashed from to 192 .

Voucher number.	Date of payment.	Particulars of Bill.		Treasury by which drawn.	Amount.	Daily total carried to Day Book.
		Number.	Date.			
					RS. A. P.	RS. A. P.

[C.A.C. 54.]
[T. & A. 149.]

M.T.C. Form No. 28.

[See Chapter VII, Article 145.]

FOREIGN BILLS PAID.

Register of Remittance Transfer Receipts / Supply Bills drawn by Treasuries in other Presidencies / Provinces on the ______ Treasury, and cashed from ______ to ______ 192 .

Voucher number.	Date when cashed.	Particulars of bill.		By what Treasury drawn.	Amount paid on account of bills drawn by treasuries under the Government of									Daily total carried to Day Book.	Remarks.
		Number.	Date.		Central Revenues.	Central Provinces.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Bombay.		
					RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

M.T.C. Form No. 29.

[C.A.C. 55.]
[T. & A. 150.]

[See Chapter VII, Article 154.]

Indent for Supply Bill (or Remittances Transfer Receipt) forms required for use of the Treasury at______________.

Description of Form.	Issued in the past twelve months.	Spoilt and returned after defacement in the past twelve months.	Balance in store.	Last number in store.	Indented for.
Original on the Imperial Bank of India.					
Original on other Treasuries ...					
Duplicates...					

COLLECTOR'S TREASURY,
STATION,
*Dated*____________192 .

Treasury Officer.

[C.A.C. 43.]
[T. & A. 131.]

M.T.C. Form No. 30.

[See Chapter X, Article 173.]

[To be printed on royal paper breadthways, and ruled across into separate spaces about ¾ inch deep.]

Register of Receipts of Deposits in the month of 192 at Treasury.

Date of receipt.	No. of each deposit.	From whom received.	Nature of deposit.	Amount of each deposit.	Initials of T.O.	Daily total carried to Day Book.	Details of repayments.												Total repayments.	Lapsed and credited to Government.
							Date.	Amount of each repayment.	Initials of T.O.	Date.	Amount of each repayment.	Initials of T.O.	Date.	Amount of each repayment.	Initials of T.O.	Date.	Amount of each repayment.	Initials of T.O.		
				RS.		RS.		RS.			RS.			RS.			RS.		RS.	RS.

[T. & A. 132.]
[C.A.C. 44.]

M.T.C. Form No. 31.

[See Chapter X, Article 178.]

[Full size to be printed on foolscap.]

________ *Treasury, Register of Personal Deposits on account of* ________

Date.	No. of payment cheque.	Amount received.	Amount paid.	Balance after each transaction.	Treasury Officer's initials.
		RS. A. P.	RS. A. P.	RS. A. P.	

[T. & A. 133.]
[C.A.C. 45.]

M.T.C. Form No. 32.

[See Chapter X, Article 181.]

[To be priated on open foolscap, two pages.]

Register of Daily Receipts and Repayment of Personal Deposits to the______ Treasury in the month of______ 192 .

Receipts.						Payments.					
Date.	Account No.				Daily total to Day book.	Date.	Account No.				Daily total to Day book.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1						1					
2						2					
3						3					
4						4					
5						5					
6						6					
7						7					
8						8					
9						9					
10						10					
11						11					
12						12					
13						13					
14						14					
15						15					
16						16					
17						17					
18						18					
19						19					
20						20					
21						21					
22						22					
23						23					
24						24					
25						25					
26						26					
27						27					
28						28					
29						29					
30						30					
31						31					
Total						Total					

A separate column on each side will be assigned to each account, wherein the daily gross receipt and gross charge will be entered from the personal ledger. Thus there will be but one single line in this register for the transactions of all personal ledger accounts each day, and its gross totals will give the figures to pass into the day book. A page of foolscap has breadth enough for seven such accounts; if there be more accounts than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third, etc., carried into separate columns of the first.

M.T.C. Form No. 33.

[T. & A. 135.]
[C.A.C. 46.]

[See Chapter X, Article 185.]

[To be printed on ordinary foolscap.]

REGISTER OF CASH ORDERS ON SUB-TREASURIES ISSUED AND ADJUSTED.

Personal Ledger Account with ______________________ *Sub-Treasury.*

Orders Issued.											Orders Paid.			
				Initials.					Payment at Sub-Treasury.					
Date.	No. of order.	Payee.	Value how received.	Accountant.	Treasurer.	Amount of each order.	Initials of Treasury Officer.	Daily total to Register of Personal Deposits.	Date.	Amount.	Date	No. of order.	Amount of order.	Daily total to Register of Personal Deposits.
						RS. A. P.		RS. A. P.		RS. A. P.			RS. A. P.	RS. A. P.

The column of "Payment at sub-treasury" is provided under "Orders issued" in order to give space for marking off paid orders and ascertaining whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily totals) should be carried forward to the new month to the column of daily total under "Orders issued." Under "Orders paid," the entries will be made in the order in which the paid orders are received back from the sub-treasury without reference to the period of issue, and the total will be agreed with the total charge in the sub-treasury account; the payments will at the same time be marked off in the issue columns from the original paid orders. The orders may be numbered in a general series for the whole district, but those on each sub-treasury must also be numbered in a separate annual series. The column "Value how received" is intended for marks denoting cash or transfer.

M.T.C. Form No. 33-A.

[S.T.M. XLIII.]

[See Chapter X, Article 185.]

Check Register of cash orders payable in the Taluk for the year 192 .

Date of cash orders.	Number.		To whom payable.	Amount of cash orders.	Initials of the Sub-Treasury Officer.	Date of payment and to whom paid.	Amount paid.	Initials of the Sub-Treasury Officer.	Abstract of daily payments.			Remarks.
	Printed.	Special.							Date of payment.	Numbers of the cheques paid.	Daily totals carried to Cash or Day Book.	
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				RS. A. P.			RS A. P				RS. A. P.	

M.T.C. Form No. 34.

[T. & A. 78.]
[C.A.C. 47.]

[See Chapter X, Article 189.]

[To be printed on foolscap breadthways.]

*List of Repayments of*__________ *Deposits at*__________ *Treasury for the month of*__________ 192 .

Detail of original Deposit.			Number of Repayment Voucher.	Amount Repaid.
Date of Receipt.	Number as per Register of Receipts.	Amount or balance of Deposit.		
		RS. A. P.		RS. A. P.

[T. & A. 138.]
[U.A.C. 48.]

M.T.C. Form No. 35.

[See Chapter X, Article 190.]

[To be printed on ordinary foolscap.]

Extract Register of Receipts and Payments of Personal Deposits——*at the Treasury in the month of*——192 .

Accounts.	Opening balances.			Receipts of month.			Total credits.			Numbers of vouchers.	Payments.			Closing balances.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	RS.	A.	P.
Total ...																

M.T.C. Form No. 36.

[See Chapter X, Article 176.] [S.T.M. XXXIV.]

Voucher for Transfer of Deposits.

Treasury ______________ *Dated* ______________ 192 .

Date of deposit.	Number.		Name of depositor.	Amount originally deposited.	Amount to be transferred.	Head of account to which it should be credited.
	Taluk.	Huzur.				
				RS. A. P.		
			Total ...			

I authorize the transfer of the deposits noted above amounting to Rupees (Rs.) only to the head of account noted against each deposit.

(Signed)

Pay Rupees (Rs.) only by transfer to the heads specified in the last column.

(Signed)

Treasury Officer.
Head Accountant.

M.T.C. Form No. 37.

[T. & A. 140.]

[See Chapter X, Article 176.]

Memorandum showing the items of   *Deposits adjusted by transfer to other heads of accounts in the*   *District during the month of*   192 .

Voucher number.	Amount paid by transfer.	To what head transferred.		Amount in which included.	Remarks.
		Major head.	Minor and detailed heads.		
	RS. A. P.			RS. A. P.	

[S.T.M. XXXV.]

M.T.C. Form No. 38.

[See Chapter X, Article 197.]

Extract Register of Receipts of *Deposits* *Taluk,* *District, during the month ending* 192 .

Taluk number. (1)	Huzur number. (2)	Date of deposit. (3)	From whom received. (4)	Nature of deposit. (5)	Amount. (6)	Orders of the Treasury Officer. (7)	Replies of the Sub-Treasury officer. (8)
					RS. A. P.		

[S.T.M. XXXVII.]

M.T.C. Form No. 39.

[See Chapter X, Article 194.]

Register of Repayments of Deposits, in the Taluk of in the District of during the month 192 .

Details of original deposit.				Date of present repayment.	Number of re-payment voucher.	To whom repaid.	Amount paid in cash.	Amount paid by transfer.	Initials of the Head Accountant.	Daily total carried to Day-book.	If adjusted to proper head, state in what amount, and in what item included, and under what head credited.
Date of receipt.	Huzur number as per register of receipts.	Taluk number.	Amount or balance of deposit.								
			RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	

M.T.C. Form No. 40.

[S.T.M. XXXVII-A.]

[See Chapter X, Article 197.]

Extract Register of Repayments of Deposits in the Taluk of in the District of during the month ending 192 .

Details of original deposit.				Number of repayment voucher and date.	Amount repaid.	Remarks.
Date of receipt.	Huzur number as per register of receipts.	Taluk number.	Amount or balance of deposit.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS. A. P.		RS. A. P.	

M.T.C.

[See Chapter XI,

DISTRICT

Accountant's Day-Book for the

RECEIPTS.

Date.	No. of chalan.	From whom received.	Particulars.	In cash.	By adjustment.	Daily Total.
				RS. A. P.	RS. A. P.	RS. A. P
			Brought forward.			
			Carried over ...			

Form No. 41. [T. & A. 104.]

Article 206.]

DISTRICT

month of 192 .

DISBURSEMENTS.

Date.	No. of voucher.	To whom paid.	Particulars.	In cash.	By adjustment.	Daily total.
				RS. A. P.	RS. A. P.	RS. A. P.
			Brought forward.			
			Carried over ...			

27

M.T.C. Form No. 42.

[See Chapter XI, Article 216.]

[T. & A. 97.]

Daily classified List *for* *date*

Description of item. (1)	Amount of each item. (2)			Amount entered in Posting Register. (3)		

Checked and agreed with the day-book.

Head Accountant.

Posted in Posting Register.

Accountant.

[S.T.M. Form XVI-L.]

M.T.C. Form No. 43.

[See Chapter XI, Article 230-B.]

Shroff's Amanath Balance Register for day of 192 .

—	Number of articles deposited for safe custody.	Number of other office cash chests.	Late taluk remittances.	Unshroffed village remittances.	Money received after office hours and not brought to account.	Other receipts kept out of account.	Undisbursed salaries.	Undisbursed travelling allowance.	As per Land Revenue Permanent advance chitta.	As per Local Fund Permanent Advance chitta.	As per Minor Irrigation Imprest chitta.	*	*	*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Opening balance ...	2	2	5,000 0 0	525 6 8	640 0 0	15 0 0	45 0 0	80 0 0	15 0 0	8 0 0	400 0 0	...	...	...
Receipts	...	2	480 0 0	420 6 5	45 0 0	5 0 0	...	25 0 0	5 0 0	2 0 0	100 0 0	...	...	...
Total ...	2	4	5,480 0 0	945 13 1	685 0 0	20 0 0	45 0 0	105 0 0	20 0 0	10 0 0	500 0 0	...	...	...
Disbursements ...	...	2	5,000 0 0	525 6 8	640 0 0	15 0 0	...	25 0 0	3 0 0	2 14 0	200 0 0	...	...	...
Closing balance ...	2	2	480 0 0	420 6 5	45 0 0	5 0 0	45 0 0	80 0 0	17 0 0	7 2 0	300 0 0	...	...	...

* For any further sort of amanaths.

[S.T.M. LIV.]

M.T.C. Form No. 44.

[See Chapter XI, Article 230-C.]

Register of Unshroffed Village Remittance received at the Sub-Treasury at

Date.	Name of village.	Amount of remittance as specified in the chalan or irusalnamah.	Number of the receipt granted to the depositor.	Head Accountant's initials.	*Signature of the depositors.	When issued for shroffing.	Amount issued for being shroffed as accepted.	Amount found after shroffing.	Amount rejected with reason noted in the remarks column.	Amount credited to accounts.	Head Accountant's number.	Initials of the Sub-Treasury officer.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		RS. A. P.					RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			

* To be signed when the bags are returned.

M.T.C. Form No. 45. [S.T.M. LVII]

[See Chapter XI, Article 230-E.]

Register of Late Taluk Remittances,

Date.	Name of treasury from which received.	Amount.	Initials of Sub-Treasury officer.	Date of crediting in the accounts.	Initials of Sub-Treasury officer.	Remarks.
		RS. A. P.				

M.T.C. Form No. 46.

[S.T.M. LVI.]

[See Chapter XI, Article 230-G.]

REGISTER OF AMANATH RECEIPTS.

Register of receipts of money which are kept in the treasury but which have not been brought to account.

Date of receipt.	Amount received.	Nature of receipt.	Reason why the amount is not credited in the accounts at once.	Initials of Head Accountant in token that the sum cannot be credited in the accounts	Date of crediting in the accounts.	Amount credited.	Initials of the Head Accountant.	Remarks.
	RS. A. P.					RS. A. P.		

M.T.C. Form No. 47.

[See Chapter XII Article 240.]

Taluk Register of Remittances to Bank.

[S.T.M. 1-C.]

Date.	Serial number.	Amount.	Name of village.	Initials of Sub-Treasury Officer on arrival of remittance.	Tick mark of Sub-Treasury Officer on checking the credit in the day-book.	Date of remitting to Bank.	Amount remitted.	Initials of Sub-Treasury Officer on receipt of Bank chalan.
		RS. A. P.					RS. A. P.	

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***N.B.*—This index deals only with the rules in the several chapters of this volume and does not cover the appendices or the forms. It has been compiled solely for the purpose of assisting references and no expression used in it should be considered as in any way interpreting the rules.**

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